

Vol 11 Q. 1.
A
T R E A T I S E
O
MILITARY FINANCE;

CONTAINING THE
PAY, SUBSISTENCE, DEDUC-
TIONS and ARREARS

Of the FORCES on the
British and Irish Establishments ;
And all the Allowances in
Camp, Garrison and Quarters, &c. &c.

W I T H
An ENQUIRY into the Method of Cloathing
and Recruiting the ARMY;

A N D
An EXTRACT from the REPORT of the COMMIS-
SIONERS of PUBLIC ACCOUNTS, relating to the
Office of the PAY-MASTER-GENERAL.

L O N D O N :

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A
T R E A T I S E
O F
M I L I T A R Y F I N A N C E.

P A R T I.

Present State of the British Forces.

THE number of troops in British pay has been perpetually increasing since the first establishment of a standing army. Though this nation has ever entertained a jealousy to a military force, stationed in the heart of the kingdom, yet the extended scale of our dominions, and the policy of the times, have concurred to augment the army to such a degree, that, at the present moment, our sovereign has as many troops in his pay as either France or Austria, and more than the Romans had in the meridian of their power. As the British empire has now probably seen its utmost extent, so likewise is it reasonable to suppose, that the army is now arrived at its utmost magnitude: for the number of troops in a free

B

country

country must always be proportioned to the extent of territory to be defended, and not kept up for the purposes of ostentation or tyranny, as among the several principalities of Germany, and some of the greater European powers. Before we proceed to the subject of this Treatise, it may not be thought either incurious or unuseful, to take a short view of the original establishment and gradual increase of the forces.

The first traces of a standing army, regularly paid and provided, are to be found in Ireland; where, from the internal commotions and frequent rebellions of the natives, it became requisite to establish a military force. This force varied, according to the exigencies of the times, and seldom exceeded 800 horse, and two or three hundred archers.

The first regular establishment of a military force in England was in the reign of Henry VII. when the yeomen of the guard were instituted, as an immediate defence to the king's person: a purpose for which they are but little calculated at present.

In

In the reign of Henry VIII. *anno* 1535, the standing forces in Ireland in time of peace consisted of 380 horse, including mounted archers, and 160 foot. In Queen Mary's time they were increased to 1200.

In the reign of Queen Elizabeth, the peace establishment in Ireland was from 1500 to 2000 men, and continued the same till the reign of Charles I. when Lord Strafford raised a considerable army there. At the same time, Charles collected a large army in England, on the pretence of a French war; which was soon after disbanded. In this reign the royal regiment of horse-guards was raised at Oxford.

The oldest regiment of infantry in the British service was raised in 1633. In 1674 the forces amounted to 1000 horse and 3920 foot; consisting of three troops of horse-guards, one regiment of horse, and four regiments of infantry; of which the first regiment had 24 companies, being composed, as it is at present, of two battalions.

Anno 1684, the army amounted to above 8000 men: that on the Irish establishment being

at the same time increased to 7000. William III. being constantly engaged in foreign or domestic wars, augmented the army to above three times that number. At the same time, Lewis XIV. brought such vast bodies of men into the field, as obliged all the other European powers to increase their establishment in proportion.

The continental wars, in which we have been almost incessantly engaged since the revolution, together with the prodigious number of our acquisitions and establishments abroad, have made it necessary for us to keep up a considerable army; even in times of the most profound peace; to which the new method of funding has contributed not a little, by throwing the expence of our military and naval equipments from our own shoulders upon those of posterity.

In 1746, the troops on the British establishment consisted of four troops of horse-guards, two troops of grenadier-guards, one royal regiment of horse-guards, four regiments of horse, ten of dragoons, three regiments
of

of foot-guards, and thirty regiments of Foot. The Irish establishment was then at 12000, consisting of horse, foot and dragoons. At present Ireland maintains 15000.

In the course of the last war, Great-Britain had above 150000 men in pay, and now she has near 200000, exclusive of the navy, comprehending the militia, provincial and fencible corps in Great-Britain, and the foreign troops and provincial corps abroad. At the conclusion of the war, the forces were reduced to about 40000; consisting of 2 troops of horse-guards, 2 of grenadier-guards, 1 royal regiment of horse-guards, 4 regiments of horse, 19 of dragoons, 3 regiments of foot-guards, 75 regiments of foot, and 8 independent companies of invalids: the whole upon a very low peace establishment.

When the present war shall be concluded, the peace establishment will, most probably, be as low, or lower than the above, which must depend on the garrisons and posts to be maintained abroad. At present, the number

of forces on the British and Irish establishment, are as follows.

2 troops of horse-guards.

2 troops of grenadier-guards.

1 royal regiment of horse-guards.

4 regiments of cavalry,

3 regiments of dragoon-guards,

23 regiments of dragoons,

} Some hav-
ing 9 others
6 troops.

3 regiments of foot-guards

105 regiments of infantry.

} One of 4, one of
3, and several of
2 battalions.

1 Royal regiment of artillery, 4 Battalions.

Besides above 50 independent companies of foot, not regimented, and 46 independent companies of invalids.

Of the Pay of the Forces.

WHILST the number of troops has been gradually increasing since the first establishment of a standing army, in proportion to our foreign acquisitions, the pay has not been increased in proportion to the depreciation of currency, the weight of taxes, and the additional expence of all the necessities of life. The present rate of pay was settled in the reign of William III. when the first Act of Parliament was made for regulating the army; and, though sufficiently liberal at that period, for all ranks of officers, as well as for the private soldier, yet it must be allowed to be at present totally inadequate to the purpose of maintaining the subaltern officers according to their rank in society, and almost to that of supporting the inferior orders: infomuch, that it is matter of wonder with many persons, how a foot-soldier can subsist at all on his miserable pittance.

It is indeed frequently observed, that the British troops are better paid than any others
in

in Europe ; which may be true, as far as it relates to the gross sums, which they severally receive, but not when balanced with the difference of the means of living in the different countries. In Germany, for instance, the foot-soldier's subsistence is but half of what it is in England, and in France not quite so much ; yet the great advantages allowed the military under these despotic governments, and the comparative cheapness of all the necessaries, and some of the luxuries, of life, render a German or French soldier's pay far more ample than that of an English soldier in his native country.

The pay of some corps in the British service, it must be confessed, are very sufficient, as that of the horse and foot-guards ; the pay of the officers of horse and dragoons approaches nearer to that standard, than that of the infantry, where the pay of some ranks will appear to be more adequate to their station than that of others. For instance, it would be unreasonable to propose any addition to the pay of the colonel, (including
the

the perquisites from the cloathing) of the major, the captain, and the drummer. But the same cannot be said of the lieutenant-colonel, the lieutenant, the ensign, the staff-officers (excepting the chaplain) the serjeant, corporal, and private soldier.

Some plan might be devised for bringing the pay to a better standard, with very little additional expence to the nation, in the whole body of the army, by deducting from some ranks and adding to others; by new-modelling the establishment, and reducing the number of officers; and by adopting some other method of paying the arrears, and of cloathing the non-commission officers and soldiers. But it is foreign to our present purpose to enter into any speculative plans, or schemes of reformation.

The gross pay of a regiment, whether of horse or foot, is divided as follows:

1. The full pay of each officer and soldier.
2. The allowance to widows.
3. The allowance to the colonel, for cloathing lost by deserters.

4. The

4. The allowance to captains for recruiting.

5. The allowance to the agent.

The allowance to widows consists of the full pay of two private-men per company, and is part of the establishment in every regiment.

The allowance to the colonel, for cloathing lost by deserters, is 10 s. 6 d. *per diem* in the infantry : and that to each captain for recruiting is 1 s. *per diem*. The allowance to the agent is 4 s. 6 d. *per diem*.

In the pay-office the gross sum for each regiment, comprehending the full pay, and allowances, undergoes the following division :

1. The subsistence of each officer and soldier
2. The poundage.
3. The hospital.
4. The allowance to Widows.
5. The clearings and nett off-reckonings.

Out of the full pay a certain portion is issued monthly in advance from the pay office ; which is called the subsistence. The remainder, after certain deductions are made, is paid yearly

yearly after it becomes due, the officer's balance being termed clearings, or arrears, and that of the non-commission-officers and soldiers, nett off-reckonings, which is allowed the colonel for cloathing his regiment.

The deductions from the pay are :

1. The poundage, or 1 s. in the pound sterling, from the full pay of each officer and soldier.
2. One day's full pay in the year from each officer and soldier, for Chelsea Hospital.
3. Two days full pay in the year from each commission-officer, for contingencies.
4. Agency, 2 d. in the pound sterling, from each officer and soldier.

Besides the above deductions from the full pay, there is a further deduction from the subsistence of the non commission-officers and private soldiers, for the pay-master and surgeon of the regiment. This deduction is made by the regimental pay-master, and not, like the others, by the pay-master-general of the army. It is 2 d. per week from each serjeant, $1\frac{1}{2}$ d. per week from each corporal and drummer, and

and 1 d. per week from each private soldier. But this deduction for the pay-master and surgeon is now, by his majesty's warrant of the year 1771, returned to the non-commission-officers and soldiers, in half-yearly payments, together with the deduction of poundage to the private soldiers. This return is called the King's Bounty, and is 16 s. 6 d. *per annum* to each soldier, 8 s. 8 d. to each serjeant, and 6 s. 6 d. to each corporal and drummer; the poundage not being returned to the non-commission-officers.

The off-reckonings for cloathing are 6 d. *per diem* from each serjeant, 4 d. *per diem* from each corporal and drummer, and 2 d. *per diem* from each private soldier: from which, after the above-mentioned deductions have been made, the remainder is called the nett off-reckonings. *Vide Abstract of the Enquiry into the State of the Army.*

As the subsistence is intended to provide for the immediate maintenance of the troops, so the clearings and nett off-reckonings are intended as a fund for cloathing them: and they

usually are, and always should be, issued for that purpose, a short time previous to the spring review, about fifteen months after they become due. The agent of each regiment receives the clearings and nett off-reckonings at the pay-office.

The following tables will shew the full pay, subsistence and arrears of the different ranks of officers, together with the full pay and subsistence of the non-commission officers and soldiers.

It is to be observed, that, in each company there are always a certain number of ideal men, who are called non-effectives, and whose subsistence is allowed to each captain for keeping the arms of his company in repair. The proportion is at least one to every 25 effective men, and in case of any inequality, is to be in the Captain's favour. Thus 3 are allowed, when the establishment of a company is, at present, of 56 effective rank and file.

C

HORSE

HORSE GUARDS.

	Subsistence.			Nett Arrears.			Full Pay.		
	Per Diem For 35 days			Per Diem. For 35 days			Per Diem For 35 days		
	£. s. d.	£. s. d.	Part of	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Colonel and Captain	1 7	492 15	365	6 7	120 10	1 16	657		
1st } Lieut. Colonel	1 3	424 6	333	5 7	103 5	1 11	565 15		
2d }	1 3	374 2	159	4 8	85 16	1 7	492 15		
Cornet and Major	1 19	355 17	86	4 9	87	1 6	474 10		
Guidon and Major	18	328 10	304	4 4	80 7	1 4	438		
Exempt and Captain	12 1 ⁵ / ₇	221 12	186	2 9	50 19	16	292		
Brigadier and Lieutenant	8 2	149 18	120	2	37	11	200 5		
Sub-Brigadier and Cornet	4 8 ¹ / ₇	86				8 4	152 18		
Adjutant	8 6 ¹ / ₇	155 2	330	1 8	31 15	11	200 5		
Chaplain	5	91 5	246	1 2	22 6	6 8	121 13		
Surgeon	6	109 10	223	1 5	26 15	8	146		
Kettle-Drum, and Trump.	4 2 ¹ / ₂					5			
Private Gentleman.	2 10 ¹ / ₂					4			

HORSE GRENAДИER - GUARDS.

	Subsistence.		Nett Arrears.		Full Pay.	
	Per Diem	For 36 days	Per Diem.	For 36 days	Per Diem	For 36 days
Colonel and Captain	£. s. d. 1 2 6	£. s. d. 410 12 6	Parts of £. s. d. 5 6 365	£. s. d. 100 8 9	£. s. d. 1 10	£. s. d. 547 10
Lieutenant-Colonel	17 6	319 7 6	3 6 11	63 18 5	1 2 6	410 12 6
Major	15	273 15	3 8 10	66 19 2	1	366
Lieut. and Captain	13	237 5	2 10 154	52 7	17	310 5
Guidon	12	219	2 11 81	53 11 4	16	292
Sub-Lieutenant	7 6	136 17 6	1 10 5	33 9 7	10	182 10
Adjutant	5 6	100 7 6	1 149	18 17 5	7	127 15
Chaplain	5	91 5	1 2 246	22 6 4	6 8	121 13 4
Surgeon	6	109 10	1 5 223	26 15 8	8	146
Serjeant	3 6				4	
Corporal	2 6				3	
Drum. and Hautbois	2				2 6	
Man	2				2 6	

ROYAL HORSE - GUARDS, and other Regiments of HORSE. British. Irish.

	Subsistence.		Nett Arrears		Full Pay.		Full Pay.		Subsistence.
	P. Diem	For 365 D.	Per Diem	For 365 D.	P. Diem	For 365 D.	P. Diem	For 365 D.	
Colonel and Lieut. Col. } Capt.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Major -	1 11	505 15	7 3 9	132 14	2 1	748 5	1 18	1 8 9	
Captain	1 2	6410 12 6	5 160	91 18 4	1 9	6538 7 6	1 5	19 1	
Lieutenant	1 1	6392 7 6	3 8 159	67 11 8	1 7	492 15	1 2 6	17 11	
Cornet	16 6	301 2 6	3 7 78	65 14 5	1 1	6392 7 6	17	13	
Quarter-Master	11 6	209 17 6	2 6 7	45 13 1	15	273 15	10 6	8 8	
Chaplain	11	200 15	2 299	37 14 11	14	255 10	8 6	6 8	
Adjutant	6 6	118 12 6	1 5 75	26 3 4	8 6	155 2 6	5	4 8	
Surgeon	5	91 5	1 2 246	22 6 4	6 8	121 13 4	6 8	5	
Surgeon's Mate	4 6	82 2 6	2 2 2	3 1 9	5	91 5	4	3	
Kettle-Drummer	4 6	82 2 6	1 1 76	20 1 9	6	109 10			
Trumpeter	5 11 15		3 74	4 17 5	3 6	63 17 6			
Corporal	2 0				3		2 6	2 4	
	2 2				2 8		2 6	1 11	
	2 6						6 6	1 11	

DRAGOON-GUARDS, and DRAGOONS.
British.

British.

Irish.

	Subsistence.		Nett Arrears.		Full Pay.		Full Pay.		Subsistence.
	P. Diem	For 365 D.	Per Diem.	For 365 D.	P. Diem	For 365 D.	P. Diem	Per Diem	
Colonel	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Lieut. Col. } and	1 6 6	483 12 6	6 2 17	112 12 3	1 15	638 15	1 11 4	1 3 8	
Major } Capt.	18 6	337 12 6	4 4 158	79 14 10	1 4	6447 2 6	19 4	14 7	
Captain	15 6	282 17 6	3 7 229	66 7	1	6374 2 6	17 4	13 1	
Lieutenant	11 6	209 17 6	2 11 226	54 3 5	15 6	282 17 6	12 4	9 2	
Cornet	7	127 15	1 4 296	25 11 4	9	164 5	7 2	4 9	
Chaplain	6	109 10	1 5 223	26 15 8	8	146	6 2	3 10	
Adjutant	5	91 5	1 2 246	22 6 4	6 8	121 13 4	6 8	5	
Surgeon	4 6	82 2 6	2 2 2	3 1	5	91 5			
Surgeon's Mate	4 6	82 2 6	1 1 16	20 1 9	6	109 10 6	4	3	
Quarter-Master	3	54 15	3 74	4 17 5	3 6	63 17 6			
	4	73	1 1 221	20 13 10	5 6	100 7 6	4	2 9	
Kettle-Drummer	1 9				2 3		1 8	1	
Hautbois	1 6				2		1 6	1	
Serjeant	2 3				2 9		2 8	1 7	
	1 6				2 3		1 10	1 10	

FOOT-GUARDS.

	Subsistence.				Full Pay.				Nett Arrears.			
	Per Dien For 265D.				P. Diem For 365D.				Per Diem For 365D.			
	L. s.	s.	d.		L. s.	s.	d.		Part of	L. s.	s.	d.
Colonel	1	10	0		1	19	0		6	11	116	14
Lieut. Colonel	1	1	6		1	8	6		5	5	352	6
Major	0	18	6		1	4	6		4	8	121	5
Captain	0	12	6		0	16	6		3	1	145	13
Capt. Lieut. and Lieut.	0	6	0		0	7	10		1	4	46	6
Ensign	0	4	6		0	5	10		0	11	228	7
Chaplain	0	5	0		0	6	8		1	2	360	10
Adjutant, Quarter-	0	3	0		0	4	0		0	9	1	13
Master, Surgeon, }												
Solicitor	0	3	0		0	3	6		0	3	14	3
Surgeon's mate	0	3	0		0	3	6		0	3	14	3
Drum-major	0	1	0		0	1	6		0	3	14	3
Deputy-Marshal	0	0	9		0	1	0		0	3	14	3
Hautbois	0	1	0		0	1	6		0	3	14	3
Sergeant	0	1	4		0	1	10		0	3	14	3
Corporal	0	0	10		0	1	2		0	3	14	3
Drummer	0	0	8		0	1	0		0	3	14	3
Private Soldier	0	0	6		0	0	10		0	3	14	3

MARCHING - REGIMENTS OF FOOT

	British.						Irish.				Netherlands.	
	Full P. y.			Subsistence.			Full Pay		Subsist.		British.	
	P. Diem	365 Days		P. Diem	365 days		P. Diem	P. Diem	P. Diem	365 Days		
Colonel	1	4	0	0	328	10	0	5	0	18	4	80
Lieut. Colonel	0	17	0	13	0	237	5	0	17	0	12	7
Major	0	15	0	11	0	209	17	0	14	0	10	4
Captain	0	10	0	7	0	136	17	0	10	0	7	1
Capt. Lieut. and Lieut.	4	8	85	3	6	63	17	0	8	0	3	4
Ensign	3	8	66	3	0	54	15	0	8	0	2	10
Chaplain	6	8	21	5	0	91	5	0	6	0	5	7
Adjutant and Surgeon	4	0	73	3	0	54	15	0	4	0	3	13
Quarter Master	4	8	85	3	6	63	17	0	4	8	3	4
Surgeon's mate	3	6	17	3	0	44	15	0	2	6	2	4
Sergeant	0	1	27	1	0	18	5	0	1	6	1	6
Drum-major	0	1	18	0	8	12	3	0	2	0	1	6
Corporal and Drum.	0	1	18	0	8	12	3	0	1	0	1	6
Private Soldier	0	0	12	0	6	9	2	0	0	0	0	9

Colo. Adjut. and Marine the same.

Drum Major
Private
Drum

ROYAL ARTILLERY.

	Full Pay.		Subsistence.		Arrears.	
	P. Diem	Per Annum	Per Diem	Per Annum	P. Diem	Per Annum
Colonel	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Lieut. Colonel	1 5 0	456 5 0	0 18 9	342 3 9	0 6 3	114 1 3
Major	1 0 0	365 0 0	0 15 0	273 15 0	0 5 0	91 5 0
Captain	0 15 0	273 15 0	0 11 3	205 6 3	0 3 9	68 8 9
Captain Lieutenant	0 10 0	182 10 0	0 7 6	136 17 6	0 2 6	45 12 6
1st. Lieut.	0 6 0	109 10 0	0 4 6	82 2 6	0 1 6	27 7 0
2d. Lieut.	0 5 0	91 5 0	0 3 9	68 8 9	0 1 3	22 16 3
	0 4 0	73 0 0	0 3 0	54 15 0	0 1 0	18 5 0
Serjeant	0 2 0	36 10 0	0 1 7	30 0 8	0 1 0	18 5 0
Corporal	0 1 0	33 9 2	0 1 6	28 2 8	0 1 0	18 5 0
Bombardier	0 1 8	30 8 4	0 1 4	25 1 10	0 1 0	18 5 0
Gunner	0 1 4	24 6 8	0 1 1	20 3 0	0 1 0	18 5 0
Mattofs	0 1 0	18 5 0	0 0 9	14 8 11	0 1 0	18 5 0
Fifer and Drum.			0 0 3	11 1 2		

HALF-PAY.

	English, per Diem.						Irish, per Diem.					
	Horse-Gds.		Dragoons.		Foot.		Horse		Dragoons.		Foot.	
Colonel	£. s. d.		£. s. d.		£. s. d.		£. s. d.		£. s. d.		£. s. d.	
Lieut. Colonel	0 13 6		0 13 0		0 12 0		0 19 0		0 15 8		0 12 3	
Major	0 12 0		0 10 0		0 8 6		0 12 6		0 9 8		0 8 3	
Captain	0 11 6		0 8 0		0 7 6		0 11 3		0 8 8		0 6 9	
Lieutenant	0 7 0		0 5 6		0 5 0		0 8 6		0 6 2		0 4 9	
2d. Lieut. Cornet, Ensign	0 5 0		0 3 0		0 2 4		0 5 3		0 3 0		0 2 3	
Quarter-Master	0 4 6		0 2 6		0 1 10		0 4 3		0 2 0		0 1 9	
Adjutant	0 3 0		0 2 0		0 2 4		0 1 6		0 1 6		0 2 4	
Surgeon	0 2 0		0 2 0		0 2 0		0 2 0		0 2 0		0 2 0	
Chaplain	0 2 0		0 2 0		0 2 0		0 2 0		0 2 0		0 2 0	
	0 3 0		0 2 4		0 3 4		0 3 4		0 3 4		0 3 4	

The only Deduction from the Half-pay is the Poundage, of $2\frac{1}{2}$ per cent.

The difference, usually given in exchange between Full and Half-Pay, is subject to the following Deductions:

Stopped at the Treasury, { Poundage, 6 d in the pound sterling, } s. d.
 { Hospital, 6 d. } 1 15
 { Pells, 1 3 d. } d°.

at the Half-pay office, for Agency, &c.

If the officer be not on the spot, to the Agent that receives it, -

|| 111 8 41 || 16 0 0 || 0 5 81 || 0 1 0 || { Drum and Drums }
 || 111 8 41 || 16 0 0 || 0 5 81 || 0 1 0 || { Drums and Drums }
 || 111 8 41 || 16 0 0 || 0 5 81 || 0 1 0 || { Drums and Drums }

COMPUTATION OF NETT ARREARS

For all the Ranks in the Dragoon Guards and Dragoons

Calculated for any number of days.

Days	COLONEL.				LT. COL.				MAJOR.				CAPTAIN.			
	£.	s.	d.	365	£.	s.	d.	365	£.	s.	d.	365	£.	s.	d.	365
1	0	6	2	17	0	4	4	157	0	3	7	228	0	2	11	11
2	0	12	4	34	0	8	8	314	0	7	3	91	0	5	11	22
3	0	18	6	51	0	13	1	106	0	10	10	319	0	8	10	33
4	1	4	8	68	0	17	5	263	0	14	6	182	0	11	10	44
5	1	10	10	85	1	1	10	55	0	18	2	45	0	14	10	55
6	1	17	0	102	1	6	2	212	1	1	9	273	0	17	9	66
7	2	3	2	119	1	10	7	4	1	5	5	136	1	0	9	77
8	2	9	4	136	1	14	11	161	1	9	0	364	1	3	8	88
9	2	15	6	153	1	19	3	318	1	12	8	227	1	6	8	99
10	3	1	8	170	2	3	8	110	1	16	4	90	1	9	8	110
20	6	3	4	340	4	7	4	220	3	12	8	180	2	19	4	220
30	9	5	1	145	6	11	0	330	5	9	0	270	4	9	0	330
40	12	6	9	315	8	14	9	75	7	5	4	360	5	18	8	390
50	15	8	6	120	10	18	5	185	9	1	9	85	7	8	4	450
60	18	10	2	290	13	2	1	295	10	18	1	175	8	18	1	510
70	21	11	11	95	15	5	10	40	12	14	5	265	10	7	9	570
80	24	13	7	265	17	9	6	150	14	10	9	355	11	17	5	630
90	27	15	4	70	19	13	2	260	16	7	2	80	13	7	1	690
100	30	17	0	240	21	16	11	5	18	3	6	170	14	16	9	750
200	61	14	1	115	43	13	10	10	36	7	0	340	29	13	7	1400
300	92	11	1	355	65	10	9	15	54	10	7	145	44	10	5	2100
182	56	3	0	174	39	15	2	104	33	1	7	251	27	0	2	1260
183	56	9	2	191	39	19	6	261	33	5	3	114	27	3	2	1260
365	112	12	3		79	14	9		66	6	11		54	3	5	

	Days	LIEUTENANT.				CORNET.				CHAPLAIN.			
		Partsof				Partsof				Partsof			
		£.	s.	d.	365	£.	s.	d.	365	£.	s.	d.	365
	1	0	1	4	296	0	1	5	223	0	1	2	246
	2	0	2	9	227	0	2	11	81	0	2	5	127
	3	0	4	2	158	0	4	4	304	0	3	8	8
	4	0	5	7	89	0	5	10	162	0	4	10	254
	5	0	7	0	20	0	7	4	20	0	6	1	135
	6	0	8	4	316	0	8	9	243	0	7	4	16
	7	0	9	9	247	0	10	3	101	0	8	6	262
	8	0	11	2	178	0	11	8	324	0	9	9	143
	9	0	12	7	109	0	13	2	182	0	11	0	24
	10	0	14	0	40	0	14	8	40	0	12	2	250
	20	1	8	0	80	1	9	4	80	1	4	5	175
	30	2	2	0	120	2	4	0	120	1	16	8	80
	40	2	16	0	160	2	18	8	160	2	8	10	350
	50	3	10	0	200	3	13	4	200	3	1	1	255
	60	4	4	0	240	4	8	0	240	3	13	4	160
	70	4	18	0	280	5	2	8	280	4	5	7	65
	80	5	12	0	320	5	17	4	320	4	17	9	335
	90	6	6	0	360	6	12	0	360	5	10	0	240
	100	7	0	1	35	7	6	9	35	6	2	3	145
	200	14	0	2	70	14	13	6	70	12	4	6	290
	300	21	0	3	105	22	0	3	105	18	6	10	70
	182	12	14	11	217	13	7	1	71	11	2	6	242
	183	12	16	4	148	13	8	6	294	11	3	9	123
	365	25	11	4		26	15	8		22	6	4	

Days	ADJUTANT.				SURGEON.				QU. MASTER.			
	Partsof				Partsof				Partsof			
	£.	s.	d.	365	£.	s.	d.	365	£.	s.	d.	365
1	0	0	2	2	0	1	1	76	0	1	1	221
2	0	0	4	4	0	2	2	152	0	2	3	77
3	0	0	6	6	0	3	3	228	0	3	4	298
4	0	0	8	8	0	4	4	304	0	4	6	154
5	0	0	10	10	0	5	6	15	0	5	8	10
6	0	1		12	0	6	7	91	0	6	9	231
7	0	1	2	14	0	7	8	167	0	7	11	87
8	0	1	4	16	0	8	9	243	0	9	0	308
9	0	1	6	18	0	9	10	319	0	10	2	164
10	0	1	8	20	0	11	0	30	0	11	4	20
20	0	3	4	40	1	2	0	60	1	2	8	40
30	0	5	0	60	1	13	0	90	1	14	0	60
40	0	6	8	80	2	4	0	120	2	5	4	80
50	0	8	4	100	2	15	0	150	2	16	8	100
60	0	10	0	120	3	6	0	180	3	8	0	120
70	0	11	8	140	3	17	0	210	3	19	4	140
80	0	13	4	160	4	8	0	240	4	10	8	160
90	0	15	0	180	4	19	0	270	5	2	0	180
100	0	16	8	200	5	10	0	300	5	13	4	200
200	1	13	5	35	11	0	1	235	11	6	9	35
300	2	10	1	235	16	10	2	170	17	0	1	235
182	1	10	4	364	10	0	3	227	10	6	4	72
183	1	10	7	1	10	1	5	38	10	7	5	297
365	3	1	0		20	1			20	13	10	

COMPUTATION OF NETT ARREARS

For all the Officers in a Regiment of Foot.

Calculated for any Number of Days.

Days	COLONEL.				LT. COL.				MAJOR.			
	Partsof		Partsof		Partsof		Partsof		Partsof		Partsof	
	£. s.	d.	365	£. s.	d.	365	£. s.	d.	365	£. s.	d.	365
1	0	4	4 304	0	2	10 154	0	2	6 7			
2	0	8	9 243	0	5	8 308	0	5	0 14			
3	0	13	2 182	0	8	7 97	0	7	6 21			
4	0	17	7 121	0	11	5 251	0	10	0 28			
5	1	2	0 60	0	14	4 40	0	12	6 35			
6	1	6	4 364	0	17	2 194	0	15	0 42			
7	1	10	9 303	1	0	0 348	0	17	6 49			
8	1	15	2 242	1	2	11 137	1	0	0 56			
9	1	19	7 181	1	5	9 291	1	2	6 63			
10	2	4	0 120	1	8	8 80	1	5	0 70			
20	4	8	0 240	2	17	4 160	2	10	0 140			
30	6	12	0 360	4	6	0 240	3	15	0 210			
40	8	16	1 115	5	14	8 320	5	0	0 280			
50	11	0	1 235	7	3	5 35	6	5	0 350			
60	13	4	1 355	8	12	1 115	7	10	1 55			
70	15	8	2 110	10	0	9 195	8	15	1 125			
80	17	12	2 230	11	9	5 275	10	0	1 195			
90	19	16	2 350	12	18	1 355	11	5	1 265			
100	22	0	3 105	14	6	10 70	12	10	1 335			
200	44	0	6 210	28	13	8 140	25	0	3 305			
300	66	0	9 315	43	0	6 210	37	10	5 275			
182	40	1	3 213	26	2	0 288	22	15	3 179			
183	40	5	8 152	26	4	11 77	22	17	9 186			
365	80	7	0	52	7	0	45	13	1			

Days	CAPTAIN.				Lt.orQr.Maj.				ENSIGN.			
	Partsof				Partsof				Partsof			
	£.	s.	d.	365	£.	s.	d.	365	£.	s.	d.	365
1	0	1	10	5	0	0	10	99	0	0	5	26
2	0	3	8	10	0	1	8	198	0	0	10	52
3	0	5	6	15	0	2	6	297	0	1	3	78
4	0	7	4	20	0	3	5	31	0	1	8	104
5	0	9	2	25	0	4	3	130	0	2	1	130
6	0	11	0	30	0	5	1	229	0	2	6	156
7	0	12	10	35	0	5	11	328	0	2	11	182
8	0	14	8	40	0	6	10	62	0	3	4	208
9	0	16	6	45	0	7	8	161	0	3	9	234
10	0	18	4	50	0	8	6	260	0	4	2	260
20	1	16	8	100	0	17	1	155	0	8	5	155
30	2	15	0	150	1	5	8	50	0	12	8	50
40	3	13	4	200	1	14	2	310	0	16	10	310
50	4	11	8	250	2	2	9	205	1	1	1	205
60	5	10	0	300	2	11	4	100	1	5	4	100
70	6	8	4	350	2	19	10	360	1	9	6	360
80	7	6	9	35	3	8	5	255	1	13	9	255
90	8	5	1	85	3	17	0	150	1	18	0	150
100	9	3	5	135	4	5	7	45	2	2	3	45
200	18	6	10	270	8	11	2	90	4	4	6	90
300	27	10	4	40	12	16	9	135	6	6	9	135
182	16	13	10	180	7	15	9	133	3	16	10	352
183	16	15	8	185	7	16	7	232	3	17	4	13
365	33	9	7		15	12	5		7	14	3	

	CHAPLAIN.					SURGEON.					SURG. MATE				
	Days	Partsof				Partsof				Partsof					
		£.	s.	d.	365	£.	s.	d.	365	£.	s.	d.	365		
7.	1	0	1	2	247	0	0	8	294	0	0	3	74		
ts of	2	0	2	5	129	0	1	5	223	0	0	6	148		
365	3	0	3	8	11	0	2	2	152	0	0	9	222		
26	4	0	4	10	258	0	2	11	81	0	1	0	296		
52	5	0	6	1	140	0	3	8	10	0	1	4	5		
78	6	0	7	4	22	0	4	4	304	0	1	7	79		
104	7	0	8	6	269	0	5	1	233	0	1	10	153		
130	8	0	9	9	151	0	5	10	162	0	2	1	227		
156	9	0	11	0	33	0	6	7	91	0	2	4	301		
182	10	0	12	2	280	0	7	4	20	0	2	8	10		
208	20	1	4	5	195	0	14	8	40	0	5	4	20		
234	30	1	16	8	110	1	2	0	60	0	8	0	30		
260	40	2	8	11	25	1	9	4	80	0	10	0	40		
155	50	3	1	1	305	1	16	8	100	0	13	4	50		
50	60	3	13	4	220	2	4	0	120	0	16	0	60		
310	70	4	5	7	135	2	11	4	140	0	18	8	70		
205	80	4	17	10	50	2	18	8	160	1	1	4	80		
100	90	5	10	0	330	3	6	0	180	1	4	0	90		
360	100	6	2	3	245	3	13	4	200	1	6	8	100		
255	200	12	4	7	125	7	6	9	35	2	13	4	200		
150	300	18	16	11	5	11	0	1	235	4	0	0	300		
45	182	11	2	7	59	6	13	6	218	2	8	6	328		
90	183	11	3	9	306	6	14	3	147	2	8	10	37		
135	365	22	6	5		13	7	10		4	17	5			
352															
13															

P A R T II.

Of the Purchase and Sale of Commissions.

THE British service is the only one in Europe, where the purchase or sale of commissions is universal, and founded on any regular and fixed principles. This practice, from the most slender and almost imperceptible beginnings had, through connivance alone, grown to such a head, and had become liable to so many abuses, that it was thought necessary to reform and regulate it by royal authority. His Majesty, therefore, by a warrant in the year 1765, ordered a board of general officers to take this matter into their consideration, and to report to him what they thought an adequate price for the several ranks in the different services of the army. The board having accordingly met, formed

an

an estimate (according to the prices hereafter specified) which his majesty was pleased to approve, and ordered it to be observed by all colonels, agents and other military officers, under pain of his highest displeasure.

It was determined by the board, that the same price should obtain in the respective corps, whether serving in or out of Europe; and that if any deficiency should arise, by the commissions of cornet, ensign, or second lieutenant, not producing the price allowed by the said estimate, the loss should be sustained by the officer, who obtains leave to sell.

The general grounds on which the board proceeded in fixing the prices of the several commissions, was, by considering the value of the pay and rank distinctly; and, after fixing what appeared to them a reasonable price for the commissions of cornet and ensign in the respective corps, and which they might probably be sold for in time of war as well as peace, proceeded to estimate every increase of pay, after the rate of 100 l. for each shilling

per diem, in a general view, not attending minutely to fractional sums; and, in the next place, endeavoured to fix a proportionate value upon each advancement in rank, such as might, if possible, be extended to all the different corps. Thus the valuation of rank in the cavalry is, for gaining the rank of lieutenant (from a cornetcy) 50 l. for a captain-lieutenantcy 250 l.; for the rank of captain 450 l. (or in corps where there is no captain-lieutenant, and the promotion from lieutenant to captain is made in one step 700 l.) for a majority 600 l. and for the rank of lieutenant-colonel 700 l. The same valuation of rank is also extended to the foot-service, except in the single commission of captain; wherein the board has in some degree conformed to the difference, which has ever prevailed in the price, and reputed value, between a troop in the cavalry and a company in the foot; and has valued the advancement from lieutenant to captain, including the captain-lieutenantcy, nearly at 400 l.

Since

Since this valuation of the board, an alteration has taken place in the price of the captain-lieutenancy, his majesty having granted in 1772 the rank of full captain to all the captain-lieutenants of the army; so that the value of a captain-lieutenancy in the foot, which was then fixed by the board at 800 l. is now raised, upon the principles they laid down, to 950 l. in the dragoons from 1400 l. to 2100 l. and in the cavalry from 2000 l. to 2450 l. It is to be observed, that though his Majesty approved the estimate of the board, yet he has only ordered, that those prices be not exceeded, and a smaller price, though not a larger one, may be agreed upon betwixt the purchaser and the seller. The particular price, for which any commission is to be sold, must be mentioned in the memorial of the person who desires leave to sell. This rule however may be evaded by a private agreement among the parties, where the buyer is the first for purchase.

The

The general rule in the army is, for those officers only to be allowed to sell, who have purchased their commissions, which is notwithstanding frequently dispensed with, in favour of officers who have been disabled, or worn out in the service.

Whenever an officer desires leave to sell his commission, he is to draw up a memorial, stating the grounds on which he forms his expectations of getting that permission; and, in that case, disclaiming all pretensions to half-pay, pension, or other reward for his past military services. There are forms for these memorials always lying at the office of the adjutant-general.

If such memorialist be with his regiment, he is to deliver his memorial to the officer commanding; and it is by him to be transmitted to the colonel, (if within the kingdom) whose approbation must be obtained before it is laid before his Majesty. But, in the absence of the colonel, the lieutenant-colonel is to transmit it to the War-office, certifying under his hand

those and the truth of the facts therein contained,
have as far as his knowledge or belief may extend.

not In North America these memorials are to be
n fa- ansmitted, with the commanding officer's
, or certificate, to the commander in chief; in
l his Gibraltar, or other garrisons abroad, to the
rior, governor or commander for the time being on
s ex- those stations: but a duplicate must always be
d, in sent to the colonel of the regiment.

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PRICES

(34)
PRICES OF COMMISSIONS.
First and Second Troops of HORSE-GUARDS

<u>Commissions.</u>			Difference in value be the several commissi	
			<u>Prices.</u>	<u>Succe</u>
			£.	£.
First Lieutenant Colonel	-	-	5,500	400
Second Lieut. Colonel	-	-	5,100	800
Cornet and Major	-	-	4,300	200
Guidon and Major	-	-	4,100	1,400
Exempt and Captain	-	-	2,700	1,200
Brigad. and Lieut. or Adj. and Lieut.	-	-	1,500	300
Sub-Brigadier and Cornet	-	-	1,200	1,200

£ 5,500

First and Second Troops of Horse Grenadier Guards				
Lieutenant-Colonel	-	-	5,400	1,200
Major	-	-	4,200	1,100
Lieutenant and Captain	-	-	3,100	100
Guidon and Captain	-	-	3,000	1,300
Sub-Lieutenant	-	-	1,700	300
Adjutant	-	-	1,400	1,400

£. 5,400

H O R S E.

Lieutenant-Colonel	-	-	5,200	950
Major	-	-	4,250	1,150
Captain	-	-	3,100	650
Captain-Lieut. with rank of Capt.	-	-	2,450	700
Lieutenant	-	-	1,750	150
Cornet	-	-	1,600	1,600

£. 5,200

DRAGOON GUARDS and DRAGOONS

Lieutenant-Colonel	-	-	5,350	1,100
Major	-	-	4,250	1,100
Captain	-	-	3,150	1,050
Captain-Lieut. with rank of Capt.	-	-	2,100	735
Lieutenant	-	-	1,365	262
Cornet	-	-	1,102 10s.	1,102

FOOT-GUARDS.

	<u>Commissions.</u>	<u>Prices.</u>	<u>Differ.&c.</u>
		£.	£.
N. S.	enent-Colonel	6,700	400
ARDS	r, with rank of Colonel	6,300	2,800
ue be	in	3,500	900
nmiffi	Lieut. } with rank of Lieut. Col.	2,600	1,100
Succo	enent with rank of Capt.	1,500	600
£.	n	900	900
400			£.6,700
800			
200			
I,400			
I,200			

MARCHING REGIMENTS of FOOT.

300	enent-Colonel	3,500	900
I.200	r	2,600	1,100
5,500	ain	1,500	550
G. uard	ain-Lieut. with rank of Capt.	950	400
I,200	tenant	550	150
I,100	gn	400	400
100			£.3,500
I,300			
300			
I,400			

Lieutenant Fuzileer regiments - 450

ON THE IRISH ESTABLISHMENT.

5,400	Lieutenant-Colonel	4940	1009
950	Major	3931	1200
I,150	Captain	2731	1138
650	Capt. Lieut. with rank of Capt.	1593	271
700	Lieutenant	1322	255
150	Cornet	1067	1067
I,600	Lieutenant-Colonel	4365	959
,200	Major	3406	1150
O O	Captain	2256	1013
,100	Capt. Lieut. with rank of Capt.	1243	271
,100	Lieutenant	972	155
,050	Cornet	817	817
735	Lieutenant-Colonel	3657	959
262	Major	2698	150
,102	Captain	1548	717
	Capt. Lieut. with rank of Capt.	831	271
	Lieutenant	563	155
	Ensign	405	405

Of the Commissions in the Militia.

The Lords Lieutenants of each county are appointed by the king, and have the chief command of the militia in their respective counties. They are to nominate the officers, for his Majesty's approbation, who are to be qualified, according to the Act of Parliament.

But officers serving in time of actual invasion or rebellion may, on account of their military merits, be promoted by the Lord Lieutenant to the rank of captain, without the qualifications required by the Act.

Commissioned officers are to leave their qualifications in writing, signed by themselves, with the clerk of the peace for the county, and to take the oaths required within six months after the date of their commissions; which entries the clerk of the peace is to transmit to the Lord Lieutenant of the county, who is to appoint other officers in the room of those who may have omitted to conform to those directions.

Each

Each officer is to prove his own qualification. The penalty for not delivering the qualification, and neglecting to take the oaths, is to the colonel and lieutenant-colonel 200*l.*, captain, lieutenant or ensign 100*l.*, half of which goes to the informer.

If any person accepting a commission of a higher rank than that of lieutenant, not having already delivered in his qualification, shall neglect to deliver in the same within six months after accepting the commission, he will be incapable of holding the same, and the commission will be deemed void.

There is generally an indemnification for defaulters by some act, every session of parliament, provided they deliver in their qualifications on or before a day, in such act specified.

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QUA.

Each

QUALIFICATIONS required for OFFICERS in the MILITIA.

RANK of OFFICERS.

	Freehold, Copyhold or Customary Estate for Life, or of some greater Estate, or of an Estate for some long Term of Years, determined to be in one or more Lives, in Manors, Messuages, Lands, Tenements or Heredit. in England, Wales, or Berwick upon Tweed,	Heir apparent of some Person who shall be seized or possessed of a like Estate,	Younger Son of some Person who shall be, or at the Time of his Death was seized or possessed of a like Estate yearly,	Personal Estate alone	Personal and real together	A Son of a Person, or a Person whose share of Personal Estate & Personal Estate alone.	Son of a Person, or a Person whose share of Personal Estate & Personal Estate alone.
Colonel	Annual Value. £. 1000	Ann. Value. 2000		1000	2000	100	2000
Lieut. Col.	600	1200		500	500	50	500
Major or Captain	200	400	600				
Lieutenant	50						
Ensign	20						

Commissioners of Cumberland. Huntingdon, Monmouth, West-

[illegible]

QUALIFICATIONS for the Counties of Cumberland, Huntingdon, Monmouth, Westmoreland, Rutland, and every County and Place in Wales.

[illegible]

QUALIFICATIONS for Cities and Towns, being Counties within themselves.

[illegible]

One moiety of the above qualifications are required to be situate, or arising within the County or Riding in which the Officers shall be appointed to serve; Lieutenants and Ensigns for the small Counties and Places in Wales excepted.

Of the Allowances in Garrison, Camp and Quarters.

The allowances to troops, beyond the gross pay in the pay-office, come under the head of extraordinaries of the army. Such are the expences for barracks, marches, encampments, &c.

The allowances in barracks, besides a certain proportion of furniture for the officers' rooms, and utensils for those of the soldiers, are firing and candles; which are supplied by the barrack-masters, according to regulations established in the different barracks. Bread is sometimes furnished to the soldier at the same rate as in camp; which will be seen hereafter.

No invariable rule has been established for the proportion of barrack-rooms to be allotted to each regiment, as it must always depend on circumstances of convenience, and the number of troops in each quarter. But in general it is the custom to allow at least two rooms to each

each field-officer, one to each captain, and one to every two subaltern and staff-officers. The furniture likewise varies, according to the different barrack-regulations, and the quantity of firing according to the different latitudes and climates: but a captain has always double the quantity allowed to a subaltern, and a field-officer double the quantity allowed a captain. Bedding is furnished by the barrack-master for the non-commission officers and soldiers, but not for the officers. Yet in North America the officers have an allowance for bedding in barracks, which to a subaltern officer amounts to 17 s. 6 d. *per annum*.

The quarter-master of each regiment receives the barrack-rooms allotted to his corps from the barrack-master, and gives the latter a receipt for every article they contain, for which the regiment must be answerable on leaving the barracks. The quarter-master likewise receives all the firing, candles, provision, &c. issued for his corps, which he afterwards distributes to the different companies.

In garrisons and towns where troops are quartered, and where there is not a sufficiency of barracks to contain both the officers and men, the officers have a certain weekly allowance, to provide themselves with lodgings. This lodging-money is not reducible to any fixed standard. In some places it is in the proportion of 3 s. 6 d. per week, in others 5 s. and in some as high as 8 s. per week for each subaltern officer. Where officers are not provided with barracks or quarters, they have always lodging-money paid them, except only in the suburbs of Edinburgh.

In other places they are quartered or billeted on houses of public entertainment. The clause in the act of parliament for quartering officers and soldiers on public houses, is expressed in so vague and indefinite a manner, with regard to the quarters which the publicans are to furnish, as to be the cause of perpetual disputes between the military and the landlords; which can only be settled by the justices of the peace, according to the spirit of the act to the best of their judgment. As the

act

It has laid down no certain rule, the only ground they can go upon is that of analogy; by examining what the officers and soldiers are entitled to in barracks. On this principle it will appear, that a captain should be provided, in virtue of his billet, with a proper room to himself, and that a single room with two beds would suffice for two subaltern or staff-officers. But there is another circumstance to be considered likewise, which is, the means or ability of the person quartered on.

Field officers and captains have no other claim upon the publicans on whom they are quartered, but their lodging, fire and candle; neither are their horses billeted. But all subaltern officers, even of infantry, are entitled to have their horses provided with stabling, hay and straw for 6 d. *per diem* each; and the act does not limit the number of horses. Subaltern officers of dragoons and foot are likewise entitled to diet and small beer for 1 s. *per diem*, and subaltern officers of horse for 2 s. *per diem*.

Non-

Non-commission officers and soldiers are not only to be provided with proper lodging, fire and candle, but are also to be furnished with diet and small beer by the publican, those of the cavalry and dragoons for 6 d. *per diem* each, and those of the infantry for 4 d. *per diem*. But this they can only insist upon when on the march; or when recruiting, for the space of seven days after halting at any quarters: at the expiration of which, the landlord is exempted from the necessity of finding them in diet, on condition of furnishing them with candles, vinegar and salt, and with either small beer or cyder, not exceeding five pints for each man *per diem, gratis*; together with the use of fire, and the necessary utensils for dressing and eating their meat. The horses of the non-commission officers and soldiers of the cavalry and dragoons are likewise to be billeted, paying the rate of 6 d. *per diem* for each horse, for which the publican is to find them with hay and straw.

The following warrant relating to the payment of troops in quarters was issued by his late

are Majesty; and, as it has not hitherto been
 gings perfered by any other, it is to be presumed
 ishe still remains in force.

GEORGE REX.

Whereas our late royal father was graciously
 d. per ceased, upon the report of a board of general
 l. per officers of the army, to direct, by a warrant
 when issued the 28th of June, 1718, the following
 aceof regulation of the weekly pay and stoppages to
 t the made from the dragoons and foot, for
 pted answering the expences usually borne by the
 t, on regiments: viz,

D R A.

D R A G O O N S.

		In Winter quarters, or in the house.					
At Grays.	Deductions	To his landlord for diet For grays To the farrier To the riding master Grays money (hereafter mentioned)	Full-pay, per week	Deductions as above	Full-pay, per week	Deductions as above	Remains to be paid weekly.
In Winter quarters, or in the house.	Deductions	To his landlord for diet For corn To the farrier	Full-pay, per week	Deductions as above	Full-pay, per week	Deductions as above	Remains to be paid weekly.
At Grays.	Deductions	To his landlord for diet For grays To the farrier To the riding master Grays money (hereafter mentioned)	Full-pay, per week	Deductions as above	Full-pay, per week	Deductions as above	Remains to be paid weekly.
In Winter quarters, or in the house.	Deductions	To his landlord for diet For corn To the farrier	Full-pay, per week	Deductions as above	Full-pay, per week	Deductions as above	Remains to be paid weekly.

To the riding master
 Grats money (hereafter mentioned)

32
 0 7 1
 1 10 1

Deductions as above

Dragoon.

Full pay, per week

At Grats.

To his landlord for diet
 For grats
 To the farrier
 To the riding-master

6 8 $\frac{1}{2}$
 3 2 $\frac{1}{2}$

Out of which 3 s. 2 $\frac{1}{2}$ d. there being paid to the dragoon weekly 1 s. 4 d. there will remain 1 s. 10 $\frac{1}{2}$ d. commonly called *grats money*; out of which the serjeant, corporal, drummer and dragoon may be furnished with all such necessaries, as are not, by the regulation of cloathing, supplied by the colonel, and pay two shillings per annum to the surgeon for medicines; out of which also such losses may be made good as may happen by exchange of money in the remittance of their pay.

F O O T.

		s.	d.	Remainder
Serjeant.	Full-pay,* per week	7	0	to be paid
	paid weekly	6	0	1 0
Corporal and } Drummer. }	Full-pay, per week	4	6	
	paid weekly	4	0	0 6
Private.	Full-pay —	3	6	
	paid weekly	3	0	0 6

Out of which remainder of pay the captain may deduct for shoes, stockings, gaiters, medicines, mending of arms, &c. and loss by exchange in the remittance of their pay, but nothing else, except for such things as may be lost or spoiled by the soldier's negligence. The captain is to account with them for the residue every two months.

This regulation to be observed in North-Britain, and such other places where the dragoons may not be billeted; with this difference only, that the money herein directed to be paid to the landlord for diet may be paid to the soldier; and that the captain may receive the

* By full-pay, in this sense, is only meant the full or whole subsistence,

money

money appointed for providing them with hay and straw, as it would be paid to the landlord, if they were in quarters.

Of the Allowances in Camp.

Previously to a regiment's taking the field, bât, baggage and forage-money is issued to the regimental agents, according to the following distribution for the infantry.

F

Colonel

Colonel
 Lieutenant-Colonel
 Major
 Captain, each
 Subaltern, each
 Adjutant
 Quarter-Master
 Surgeon

Bât	Horfes.	Baggage Horfes.	100 days Forage.	Agency deducted.	Total to be paid.
10	0	7 10	20 0	0 13	26 16
10	0	7 10	22 10	1 0	39 0
10	0	7 10	17 10	0 17	34 2
	0	7 10	12 10	0 15	29 5
		3 15	2 10	0 3	6 1
		5 0	2 10	0 3	7 6
		5 0	2 10	0 3	7 6
		5 0	5 0	0 10	19 10
10	0	5 0	5 0	0 10	19 10
					0

Forage to commence on taking the Field.

		N ^o . of rations p. diem, 6 d. each.
Colonel, as colonel	—	8
Lieut. Colonel and captain	—	9
Major and captain	—	7
Captain	—	5
Captain-lieutenant *	—	5
Lieutenant or Ensign	—	1
Adjutant or Quarter-master	—	1
Surgeon (for baggage and chest-horse)		2

* The allowance is 11 rations to the colonel, as colonel and captain; but in the above distribution, 3 rations are deducted from the colonel's allowance, and added to the captain-lieutenants, to make it up 5 rations, the same as the other captains, he having the care of the colonel's company.

The sutler is allowed to draw forage for his effective horses; not exceeding 8 for a battalion of 10 companies.

Officers holding higher rank by brevet in the army than in their regiment, receive forage according to their rank in the army.

In the above computation, three horses are supposed to be sufficient for carrying the tents and blankets of each company; but on any movement being made by the army, it would still be necessary to impress a reasonable number of country carriages for each battalion in camp.

Rates to be paid for Carriages on the March.

	per mile.
For every waggon with 5 horses	1 s.
For every wain with 6 oxen	} 1 s.
————— with 4 oxen	
and 2 horses	
For every cart with 4 horses	— 0 s. 9 d.

The return of effective horses to be signed every Monday morning, by the commanding-officer of the regiment, and delivered by the quarter-master to the major of brigade, who directs the issuing of 8 days forage in advance.

Pro-

*Proportion of Bread, Forage, Straw and Wood
allowed to the Troops in Camp.*

Each soldier in camp receives a loaf of well-baked wheaten bread, weighing six pounds, his allowance for four days, for which loaf, he pays 5 d. to the contractor, who is indemnified by government for the additional price.

The ration of forage consists of 18 lb. of hay, and one peck of oats. The dragoon pays 1 d. for each ration.

Two trusses of straw, of 36 lb. each, are allowed for the first bedding of each of the men's tents, to be refreshed weekly by one truss per tent; and fresh straw to be delivered at the end of every three weeks.

Each soldier is allowed three pounds of wood *per diem*, or a ration of 12 lb. every 4 days for dressing his victuals.

No straw is allowed for the regimental commission-officers, but to the general and suite, according to the number of effective horses, 12 lb. of straw for each horse every week.

A double allowance of wood and straw for men in hospital.

Regulations for Supply of Troops in Camp. 1779.

The ration of bread is 6 lb. to each soldier for 4 days; for which he pays $4\frac{5}{8}$ d. Servants and bāt-men, as well as women, are permitted to receive bread at the same price.

Number of Servants and Bāt-men allowed in Camp.

	Servants	Bāt-men.
Field-officer, each	- 2	- 2
Captain, each	- 1	- 2
Subalterns of each company	2	- 1
Staff-officers, each	1	- 1

Wood and straw only to be delivered for effectives. The ration of wood is 12 lb. for 4 days to each soldier. One ration per troop or company to be allowed for the washer-women.

Officers of each company allowed 8 rations of wood for 4 days; out of which to supply the regimental sutler.

for The serjeants and bât-men, not soldiers, allowed wood and straw ; and likewise the women, provided they do not exceed the number approved by the commanding officer in camp. 79. General officers permitted to draw for themselves and aids-de-camps, not exceeding 50 *per diem* for a lieutenant-general, and 30 for each major-general. Each major of brigade one *per diem*.

in Forage is only to be issued for the effective horses, actually at the pickets, or in the stables of the camp.

men. The sutler allowed to draw for his effective horses, not exceeding two.

The assistants to the quarter-master-general, when they are attached to the camp, may draw forage for horses, not exceeding three ; and the deputy-commissaries for four each.

The contractor is, by his contract, bound not to pay money to any person whatever, in lieu of what should be delivered to him in kind, under the forfeiture of three times the value of the articles, over and above the general penalty he subjects himself to, by the infringement of the contract. Fe-

Forage for the Officers and Soldiers of a Regiment of Dragoons of 6 Troops, in 1779.

			N ^o . of rations, p. diem
			6d. each.
Colonel	—	—	23
Lieutenant-colonel		—	19
Major	—	—	17
Captain	—	—	9
Lieutenant and cornet		—	7
Quarter-master	—	—	3
Adjutant	—	—	4
Surgeon	—	—	2
Chaplain	—	—	2
Non-commission officer, trumpeter, and private		—	1
Bât-horses for each troop		—	2
Sutler	—	—	2
Forage cart	—	—	4

This account of rations specifies what is proper for each rank, and cannot be exceeded ; but rations are to be drawn for no more than the effective horses of the officers and men.

The

Regi The field-officers and captains, serjeants,
 9. corporals, trumpeters and private men of the
 diem valry, pay 6 d. per ration for their forage;
 ach. at the captain-lieutenant, subalterns, adju-
 nt, quarter-masters, chaplain, surgeon, mate,
 to the two horses per troop for the tents and
 ankets, those for the forage-cart, and two
 for the sutler, receive forage without payment.

Rations of Provisions.

The complete ration in every specie is, of
 our or bread $1\frac{1}{2}$ lb. beef 1 lb. or pork $\frac{1}{2}$ lb.
 ease $\frac{1}{4}$ pint, butter or cheese 1 oz. rice 1 oz.
 but when the small species are not issued,
 $\frac{1}{2}$ lb. of bread or flour, and $1\frac{1}{2}$ lb. of beef, or
 10 oz. of pork, make a complete ration: when
 nothing but flour or bread can be distributed,
 1 lb. of flour or bread is a ration, as are also
 1 lb. of beef, 2 lb. of cheese, or $1\frac{1}{2}$ lb. of
 rice.

Only one ration is issued for each effective
 officer and soldier, for which they pay $2\frac{1}{2}$ d.
 On board of transports, the ration is two-
 thirds of a seaman's allowance, for which,
 each

each officer and soldier pays 3 d. *per diem*. Before the conclusion of the late war, the rations were allowed *gratis*, to both officers and soldiers, in the following proportion :

		Rations p. diem
Brigadier-general	—	12
Colonel	—	6
Lieutenant-colonel	—	5
Major	—	4
Captain	—	3
Subaltern and staff-officer	—	2
Non-com. officer and private	—	1

But General, now Lord, Amherst, being then Commander in Chief in America, recommended this saving to government, in the victualling of the army. A saving it certainly is, and that very considerable: yet it goes but a little way towards defraying the charge of victualling. For, besides that the ration itself is intrinsically worth double what is paid for it, the expence of transport and delivery, together with that of waste, which must always be allowed for, will fully authorise the estimate of

the ration, at least at three times that expense to government, in the nearest garrisons and posts; and infinitely more in the remote parts of America; in some of which, as in those on the upper lakes, it is computed to cost government, when delivered, at least half a dollar each ration; and in these posts no inconsiderable number are issued. At Niagara alone 1600 rations *per diem* have been delivered for the space of several months together.

The commission officers are, by custom alone, commonly allowed to draw their rations, when there is no scarcity of any article in the stores, of such species, and at such periods, as they think proper.

Exclusive of the ration, the officers and soldiers are commonly supplied, in North America, with three pints of spruce-beer each *per diem*, *gratis*; and sometimes with rum, in such quantities as the commander in chief for the time being thinks it expedient to order.

Allow-

Allowance to Officers and Soldiers on working Parties.

When corps are employed on fatigues which are not purely of a military nature, or a constant and regular part of their duty, such as digging canals, repairing roads, working on fortifications, except such as may be constructed in the field, or upon actual service, they are commonly allowed some addition to their pay, as a reward for their labour, and a compensation for their extraordinary wear of necessaries: † half of which should always be paid into the hands of the captains, and commanding officers of companies, for this latter purpose.

When employed in making and repairing the roads in North-Britain, the subaltern offi-

† Here it may be observed, by the way, that the British troops might, in time of peace, be employed much oftener than they are on works of this nature, with equal advantage to the public and to themselves.

ers and soldiers were allowed double pay ;
 but the captains received nothing additional.
 The same rule still holds good with regard to
 the captains ; and the rates for the inferior of-
 ficers and soldiers, now employed on the differ-
 ent works in England, are as follow :

		per diem
		s. d.
Each subaltern officer	—	3 0
— Non-commission officer		1 3
— Private soldier	—	0 9

But in some parts, the subaltern officers are
 paid only 2 s. 6 d. each *per diem*.

Though it is not usual to pay troops any
 thing extraordinary for fatigues, when in the
 field, such as for cutting fascines, clearing
 roads, throwing up lines, redoubts, &c., yet
 at a siege they are commonly paid for their
 labour according to the following rates :



Each

Each workman in the trenches per night,	}	0	8
Those on the batteries, each 24 hours,	}	1	4
The volunteers, who are retained during the siege, to fill up the ditch, lay a bridge over it, or such dangerous enterprizes, have, whether employed or not, every 24 hours,	}	2	6
Wool-pack volunteers, when employed, each	}	5	0
For planting a gabion, and filling it with earth, when the approaches are carried on by demi-sap	}	0	6
For making a fascine and picket		0	3
For a saucisson — —		0	6½
For a hurdle — —		0	8
For a gabion — —		1	4

Besides which, there are a great many that cannot be regularly stated ; such as the pay of miners;

miners; of those employed in sinking wells
 or pits, to find out the mines of the enemy;
 for which they are sometimes paid 6 s. 8 d. an
 hour. Those who work in the sap have also
 extraordinary wages.

*Of the Provision for disabled Officers and
 Soldiers.*

A late secretary at war remarked, in one of
 his official letters, that there are but too few
 comfortable retreats from active service for the
 veteran officer in this country. The only pro-
 vision that the establishment affords for them
 are, the commissions in the corps of invalids,
 (which are not in proportion to the strength of
 the army, and the military governments.

It is this circumstance that originally gave
 rise to the sale of commissions, which has
 grown so prejudicial to the service. Yet,
 however injurious that practice may be to the
 army in general, there is another method of
 providing for veteran officers, though at present
 much discontinued, which proves infinitely
 more so to the particular corps, in which it is

suffered to take place : viz. the going out upon full-pay. In this case, if it is the lieutenant-colonel that retires, the person, who succeeds him in the commission of lieutenant-colonel, receives only the pay of major ; the major serves on captain's pay, the youngest captain on that of lieutenant, the youngest lieutenant on that of ensign, and the youngest ensign without any pay. But when an officer retires in this manner, it must be with the universal consent and recommendation of the corps.

Officers wounded in the service are entitled to his majesty's bounty, by a warrant issued at the commencement of the present war—*viz.*

“ If a wound shall be received in action by any commission officer, which shall occasion the loss of an eye or limb, or the total loss of the use of a limb, he shall receive a gratuity in money, equal to one year's full pay ; and further be allowed such expence relating to his cure, if not performed at the king's charge, as shall be certified to be reasonable by

by the surgeon-general of the army, and inspector-general of the royal infirmary, upon examination of the vouchers, which he shall lay before them. If the wound received should not amount to the loss of a limb, the charge of cure only shall be allowed, certified as above. When any commissioned-officer shall lose an eye or limb, as aforesaid, the commanding-officer of the corps in which he serves, shall deliver to him a certificate, specifying the time when, and the place where, the said accident happened; a duplicate of which certificate shall be sent with the next monthly return.

“ When any commission-officer shall be killed in action, his widow and orphan children, if he leaves any, shall be allowed as follows :

“ To the widow, a full year's pay, according to her husband's regimental commission.

“ To each child under age, or not married, one-third of what is allowed to the widow. Posthumous children to be excluded.

“ All persons dying of their wounds, within six months after battle, shall be deemed slain in action.

“ The commanding-officer of the corps, in which the slain officer served, shall, on demand, give a certificate of his having been killed in action to his surviving wife and orphans; respectively specifying the time when, and the place where, such accident happened; a duplicate of which certificate shall likewise be sent with the next monthly return.”

Pensions to Commission Officers' Widows.

Colonel	—	£. 50	Ensign or Cornet	16
Lieut. Colonel		40	Adjutant	— 16
Major	—	30	Quarter-Master	16
Captain	—	26	Surgeon	— 16
Lieutenant	—	20	Chaplain	— 16

If the provision for commission officers worn out in the service be, as was observed above, rather insufficient, that for the non-commission officers and soldiers on the foundation of Chelsea hospital, is, like Greenwich hospital for the navy, one of the most liberal and munificent institutions in Europe.

To be entitled to the benefit of this foundation, the soldier must have served in the army 20 years, or been maimed or disabled in the service. Those admitted into the hospital are provided with cloaths, diet, washing and lodging, and one day's pay in the week for pocket-money. Their uniform is red, faced with blue.

An out-pensioner is paid £. 7 12 s. 6 d. a year, and may be draughted to do duty in any garrison in Great-Britain; in which case, as he has full pay, his pension ceases.

There are a certain number of serjeants, who have 1 s. *per diem* on the establishment; and as a further reward to merit, his majesty has been pleased to grant 1 s. *per diem*, during life, to such soldiers as have particularly distinguished themselves by their valour or good conduct: to the benefit of which bounty they succeed in rotation, as vacancies happen; the number being limited.

PART

P A R T III.

*Extract from the Report of a Committee,
appointed to enquire into the State of the
Army. 1746.*

U P O N a late enquiry by a committee appointed to consider the state of his Majesty's land-forces and marines, so far as relates to the distribution of the money granted by parliament for the pay, to the number of effective men, and the methods of mustering and recruiting, it appeared, that the charge of the 4 troops of horse guards, and the 2 troops of grenadier-guards, is no greater than heretofore: but that 5 regiments of horse, 10 of dragoons, 3 of foot-guards and 30 battalions of foot, employed on the British establishment for the year 1745, cost the nation, 999941 l. 16 s. 8 d. whereas the same number of forces, divided as they now are, would have cost, at the peace of Utrecht, only 871042 l. 1 s. 8 d. so that the charge is increased 128899 l. 15 s.

This

This additional expence was occasioned
as follows:

Anno

1713. An allowance was made
to commission-officers,
in lieu of servants, £. s. d.
amounting to — 45698 0 0

1714. A further allowance for
servants to officers and
quar. masters of horse
and dragoons, amount-
ing to — 10840 10 0

1718. An allowance for ser-
vants to the quarter-
masters of marching-
regiments — 365 0 0

Total of increased charge
for officers' servants 56903 10 0

1718.

Anno

	£.	s.	d.
1718. An allowance for officers' widows —	15695	0	0
To colonels for cloathing lost by deserters —	14527	0	0
To captains for recruiting —	12702	0	0
To agents —	6351	0	0

1721. An addition of 3 d. <i>per diem</i> to the pay of serjeants, corporals and private men of the dragoons —	20969	5	0
--	-------	---	---

An addition of 4 d. <i>per diem</i> to the pay of serjeants and corporals of the foot-guards.	1752	0	0
---	------	---	---

Total charge thus increased —	128899	15	0
-------------------------------	--------	----	---

Total

	£.	s.	d.
Total charge of garrisons in Great-Britain	37033	15	2
Total charge at the first establishment	—	23956	14 8½
Charge of garrisons, in- creased	—	13077	0 5½
That of land forces	128899	15	0
Total of increased charge for land forces and garrisons.	—	141976	15 5½

In order to know the propriety and reason of this addition to the public charge, the committee enquired into the method of cloathing the army, and the money allowed for that purpose.

Of the Cloathing of the Army.

It appeared by the evidence before the committee, that the foot receives cloathing annually, except waistcoats, which are made out of

of the old coats of the preceding year, * the horse and dragoons every two years, and the horse and grenadier-guards every three years. It appeared also, that the cloathing fund arises from the stoppage of so much of the pay of the non-commission-officers and private men, as is above their subsistence, and is called off-reckonings. The off-reckonings from June, 1740, to June, 1743, for the first troop of horse-grenadier guards, amounted to 2823 l. 5 s. 9 d : the payments for cloaths in that time amounted to no more than 1946 l. 2 s. $1\frac{1}{2}$ d. The balance, therefore, appears to be 887 l. 3 s. $7\frac{1}{2}$ d. out of which, the colonel having provided several other necessaries not particularly specified, but alledged to amount to about 300 l. a gain of above 500 l. clear accrued to him by the neat surplus.

* This regulation has been since altered ; the soldiers being now provided with fronts to their waistcoats, and the backs are made out of the old coats, as before.

The

The off-reckonings * of a regiment of foot upon the establishment then amounted to

	£.	s. d.
	—	2173 0 1

The cloathing of such a regiment amounted to

	—————	1961 17 3
--	-------	-----------

Out of which balance, the colonel to find all sorts of cloathing and accoutrements lost by desertion, and other incidental charges, which in some years are considerable.

However it appeared, that upwards of 578 l. had been saved by a colonel, after cloathing his regiment: but a clothier, being asked whether, in general, the colonel of a regiment does not gain 750 l. by cloathing it, said, he was certain that he did not.

* Here it may not be improper to remark, that the full pay of a common foot soldier in a marching regiment is 8 d. *per diem*; out of which 2 d. is stopped for cloaths, &c. and 6 d. remains for his subsistence; out of which subsistence 6 d. per week is stopped for furnishing stockings, shoes, &c. when the regimental ones are worn out; the captain being accountable for the residue every two months.

The committee proceeding to enquire into the nature of the fund appropriated to the cloathing, it appeared, that the gross off-reckonings consist of all the pay of the non-commission officers and private men above the subsistence; and that the nett off-reckonings are the produce of the gross off-reckonings, reserved for the cloathing of the men, after the warrant deductions of 1 s. in the pound, and one day's pay of the whole regiment for Chelsea Hospital, and also the deduction of 2 d. in the pound for the agent, are made at the pay-office. That the balance of the officers' pay, over and above their subsistence, after the warrant deductions are made, and the respited pay, if there is any, is charged to the officer, is called clearings, which is paid by the paymaster-general to the different agents.

It appeared also that this balance is not paid to the colonels till a year or two after the cloathing is provided. That it is usually the custom for the colonel to assign the whole of the off-reckonings to the clothier for his security, or else

pay ready money ; and that in the former case, the clothier is allowed interest for for-
 earance. That the subsistence of the men al-
 lowed for cloathing lost by desertion is paid to
 the respective colonels, the off-reckonings only
 being included in the assignment; and that there
 are several other articles of expence defrayed
 out of the cloathing fund, as the charge of
 package, of carriage by land or water, of in-
 surance when sent abroad, of interest, more
 or less, as the off-reckonings are paid, of fees
 of offices, of small accoutrements, colours,
 drums, and other contingent charges.

The cloathing to be furnished by the colo-
 nels were found to be as follows :

To a *trooper* a new coat, waistcoat, laced
 hat, and large buff gloves once in two years :
 to a *dragoon* the same, with the addition of
 breeches. At every cloathing each troop of
 horse of 31 or 33 men to receive four new
 saddles with holster-pipes, buckets, stirrups,
 and six bits: each troop of dragoons of 50 men,
 six new saddles with holster-pipes, buckets,

stirrups, and nine bits. The whole regiment, whether of horse or dragoons, new boots, head-stalls, reins, breast-plates and cruppers every third cloathing; new housings and caps every fifth cloathing; new cloaks every sixth cloathing; new shoulder-belts, &c. of the best buff every tenth cloathing. The second mounting, viz. the year they are not cloathed, to consist of new laced hats and horse-collars to the *troopers*; and to the *dragoons* the same, with the addition of gloves.

Each *foot-soldier* a new coat, a waistcoat made of the former year's coat, a pair of new breeches, a pair of strong stockings, a pair of strong shoes, a good shirt and neck-cloth,† and a strong laced hat every year.

When a regiment is new raised, or men added, such regiment, or additional men, to

† At present the neck-cloth is changed to a black stock and roller; which, together with the shirt, shoes, and stockings, is called the half mounting. Fronts are likewise allowed to the waistcoats, as mentioned above.

have

ent, have new waistcoats, with two pair of stock-
 ings, two shirts and neck-cloths.

pers To prevent abuses in cloathing the regi-
 capa ments abroad, the governor of each place, as
 xth well as the commanding officer of each regi-
 the ment, is to see all these particulars delivered
 ond out to the men, and certify the condition of
 ned, them to the cloathing-board.

lars
 me, *Estimate of Cloathing for two Years for a Regi-
 ment of Horse.*

coat
 new To be furnished every Cloathing.

	£.	s.	d.
Coat and waistcoat, for each man	3	14	0
Two Hats — —	1	10	0
A pair of boots — —	1	2	6
Two collars — —	0	7	4
A pair of gloves, <i>Swedish fashion</i>	0	7	0
	7	0	10

ave H 3 Extra.

Extraordinaries, one-third of which every
Cloathing.

			£.	s.	d.
Saddles	—	—	1	8	0
Housings and Caps		—	2	2	0
Small leathers		—	1	0	0
Bits and stirrups		—	0	9	0
Cloak	—	—	2	0	0
Sword	—	—	1	7	0
Scull-caps	—	—	0	2	0
Cross-belts	—	—	1	15	0
			10	3	0

	£.	s.	d.
3) 10	3	0	
	3	7	8
	7	0	10

Total charge of cloathing for }
each trooper for 2 years } 10 8 6

306 men at 10 l. 8 s. 6 d. —	3190	1	0
13 trumpeters' coats, at 10 l. each	130	0	0
$\frac{1}{3}$ of 100 l. for standards,	}	33	6 8
kettle drums, &c.			
	3353	7	8
The two years off reckonings	3414	4	0
Balance (interest not included)	60	16	4

This estimate † was taken from the examination of the Agent to Sir John Ligonier's regiment of horse, and for a time of war, when more cloaths are required than in time of peace. For, in case of battle, when the whole cloathing and accoutrements are lost, it will cost 17 l. 3 s. 10 d. to equip another man.

† Several other estimates were laid before the committee, which tended to prove, that the colonels gained little or nothing by the cloathing; which, however, must certainly have been fallacious: for it is well known, that the colonels of horse and dragoons gain, at least, from 500 l. to 800 l. by the cloathing.

Esti-

Estimate of cloathing for a regiment of foot, consisting of 10 companies, and each company 3 serjeants, 3 corporals, 2 drummers, and private men.

			£.	s.	d.
Serjeants.	A hat	—	0	10	6
	Coat and pair of breeches	—	3	10	0
	Shirt and roller	—	0	5	9
	Pair of hose	—	0	3	0
	Shoes	—	0	3	6
	A sash	—	0	5	0
	Package, fees and carriage	—	0	1	0
	Making the waistcoat	—	0	2	6
29 more at the same rate			146	16	3

151 17

Corporals.	A hat	—	0	2	6
	Coat and pair of breeches	—	1	5	0
	Shirt and roller	—	0	3	8
	Pair of hose	—	0	1	2
	Shoes	—	0	3	6
	Shoulder-knot	—	0	1	6
	Package, fees and carriage	—	0	1	0
	Making the waistcoats	—	0	1	0
29 more at the same rate			57	19	4

59 0

(81)

	£.	s.	d.
A hat — —	0	2	6
Coat and breeches —	0	2	10
Shirt and roller —	0	3	8
Pair of hose —	0	1	2
Shoes —	0	3	6
Shoulder knot —	0	1	6
Package, fees and carriage	0	1	0
Making the waistcoats	0	1	0
	3	12	10
19 more at the same rate	69	3	10

72 16 8

	£.	s.	d.
A hat — —	0	2	6
Coat and breeches —	1	5	0
Shirt and roller —	0	3	8
Pair of hose —	0	1	2
Shoes —	0	3	6
Package, fees and carriage	0	1	0
Making the waistcoats	0	1	0
	1	17	10
699 more at the same rate	1322	5	6

1324 3 4

Carried forward—1607 17 6

Brought

Brought forward—1607 17

Interest 18 months for the ready money price of the foregoing particulars ———— 120 11 10

Discount of 5 per cent on land-tax tallies, in which the cloathing is to be paid ———— 86 8 0

For grenadiers caps 29 5 0

Fees in passing the assignment 12 0 0

41 5 0

Extra's in war.

To 100 waistcoats, at least, wanting every year, at 7 s. 35 0 0

To repair of swords and accoutrements ———— 70 0 0

146 5 0

1961 2 10

Balance 211 17 3

2173 0 1

By the off-reckonings of a regiment of foot, of 10 companies, each consisting of 3 serjeants, 3 corporals, 2 drummers, and 70 privates for 365 days. } 2173 0 1

This

This estimate is for the full establishment, including the contingent men, for whom cloathing is not furnished, though the colonel receives the off-reckonings for them, the subsistence being paid to the captains of companies towards the repair of arms. This will make an addition of 56 l. 10 s. to the balance of 211 l. 17 s. 3 d ; so that the clear surplus after all expences to the colonel is 268 l. 7 s. 3 d. It is also to be observed, that it was calculated for a regiment on foreign service ; for in time of peace it was allowed, that the expence of cloathing a regiment of that strength would fall short of the above estimate 191 l. 8 s. 6 d. ; which will render the colonel's balance 459 l. 15 s. 9 d.

It appeared also, that there was an allowance from government, in case of new levies or augmentations, of about 30 or 31 s. per man, for extra cloathing ; and that the cloathing of a new man amounted to 1 l. 17 s. 10 d. above the usual charge, he having double linen, double stockings, a waistcoat, a sword and leather accoutrements.

The

The committee then examined the agents of several regiments, as to the expence of cloathing, compared with the total amount of the off-reckonings: when it appeared, that the nett off-reckonings of Lord Mark Kerr's regiment of foot for the years 1730 and 1731 amounted to

That the expence of cloathing, including interest, was for

1730	—	—	1570	16	2½
		Balance	142	9	4½
Ditto for the year 1731	—		1447	0	6½
		Balance	266	5	0½
			1713	5	7

That the nett off-reckonings of Maj. Gen. Bragg's regiment of foot, for the year 1742, were

That the cloathing and interest amounted to

—	—	2173	0	1
		1847	18	8
	Balance	325	1	5

Off-

Off-reckonings for the year	£.	s.	d.
1743 ———	2179	0	10
Cloathing and interest the same year ———	1797	10	10
Balance	381	10	0

That the off-reckonings for Col. Murray's regiment, in the year 1743, amounted to ——— 2173 0 1

Disbursements for cloathing and interest ———	1551	5	1 $\frac{1}{4}$
Balance	621	14	10 $\frac{3}{4}$

The off-reckonings of Col. Tho. Murray's regiment of foot for the year

1745 ———	2173	0	1
Disbursements for cloathing and interest ———	1602	19	4 $\frac{1}{2}$
Balance	570	0	8 $\frac{1}{2}$

A state of the disbursements for cloathing and assignments of off-reckonings of Gen. Campbell's regiment of dragoons, was laid before the committee for 12 years, viz. from
I 1738

1733 to 1745, when it appeared, that, on an average, the colonel's clear annual gain was — — 64*l.* 8*s.* 5*d.*

Likewise that of Colonel Handasyde's regiment of foot for 6 years, viz. from 1739 to 1744; when his clear annual profit upon the cloathing appeared on an average 348*l.* 2*s.* 9*d.*

Agents.

With regard to agents, it appeared, that t^heir allowance consists of a man per troop or company, and 2*d.* in the pound from the whole pay of the regiment; that the place of agent is sometimes a gift, but generally a purchase; that he is properly the colonel's clerk, and that it is at the colonel's option, whether he shall receive the whole, or any part of the agent's allowance, except the 2*d.* in the pound, being obliged to account to the colonel for the rest, if he thinks fit to reserve it for his own use, which seems to depend on the price paid for the agency.

Com.

Commissaries of Musters.

The allowance upon the establishment for musters appeared to be as follows :

To the commissary-general of the musters, 469 l. 7 s. 6 d. *per annum*; to one deputy commissary-general 419 l. 15 s; to six deputies in South-Britain 1095 l. to one deputy in North-Britain 184 l. 10 s; to one for Jersey and Guernsey 45 l. 12 s. 6 d; to one in the island of Scilly 24 l. 6 s. 8 d; and for two clerks to the commissary-general 91 l. 5 s; making in all 2327 l. 16 s. 8 d. *per annum*: but of this sum 150 l. *per annum* are paid out of the day's pay allowed to Chelsea Hospital, which reduces the charge nominally upon the establishment to the sum of 2177 l. 16 s. 8 d.

That the pay of a deputy commissary was 10 s. *per diem*, subject to the deduction of 5 per cent. for poundage, $2\frac{1}{2}$ per cent. for the civil list, one day's pay for Chelsea Hospital, and 2 d. in the pound to the agent; the next pay amounting to about 160 l. *per annum*: besides which, that in general a gratuity of half a guinea was given by the cap-

tain of every company of foot, and a guinea by the captain of every troop of horse and dragoons at each muster in England; and a pistole for each troop, and half a guinea for each company abroad : but that this gratuity was sometimes refused when the troops were complete.

That each deputy commissary had his proper circuit, which he was to perform every two months; yet that often two, and sometimes three musters, were taken together.

Widow's Pensions.

That when a widow applies for a pension, a certificate is required, signed by the colonel and agent of the regiment, to which her husband belonged; together with an affidavit of her own annexed; in which she swears, that she is the real widow of the officer mentioned in the said certificate. Whereupon the king grants a warrant, which is countersigned by the secretary at war, for the pension, agreeably to the regulation; and that when this is granted, the widow receives her pension clear, and without deduction. That as often as the wi-

dows

widows receive their pensions, they are obliged to make oath (except in a few instances, where the oath has been dispensed with) that they continue the widows of such officers, and that they have no provision or other pension from the government, either in Great Britain or Ireland: which oath is all that is required of them, if they come themselves; but that, if they empower any other persons by letters of attorney, to receive their pensions, those persons must bring a certificate from the minister and church-wardens of the parish where the widows live, certifying, that such widows are living, and, to the best of their knowledge, continue the widows of such officers.

That 1s. in the pound is deducted out of all the receipts on this fund (from the treasury) for the pay-master's salary, amounting, one year with another, to 750 l. *per annum*; out of which 200 l. was usually paid to the under secretary at war, and 100 l. to the deputy pay-master.

That the whole annual fund is issued to the pay-master, within the compass of 16 months; and that the payments are made every 4 months, after 8 are due, to those who demand them.

Of the Stock-Purse, or non-effective Fund.

The agent to the Duke of Montague's regiment of horse, being examined in relation to the disposal of the vacant pay of private men wanting to complete, informed the committee, that it remains with the captain, and is applied, together with the pay of the two warrant men, to the recruiting fund, an account whereof is made up once a year; in which account credit is given on the one side for the vacant pay, and, on the other, the expence of horses and men raised within the year is charged, and the balance, if there is any, is carried to the next year's account; but that, in time of service, the fund seldom answers the expence. That a general account is made up for the whole regiment, and then
sub.

sub-divided to each troop ; but that the exceedings in one troop are not applied to make good the deficiencies in another. That this account is made up by the agent, and delivered to each captain, after it has been shewn to the colonel, who inspects it, in order to see how each captain has recruited his troop ; but that the colonel, as colonel, never meddles with the money arising from this fund, further than to see that it is properly disposed of ; and this is not the colonel's personal account, but belongs to the regiment, to which the colonel is answerable.

That it seldom happens that the balance is considerable, either for or against the captain, because the fund allowed for recruiting is calculated to answer the common casualties ; but when by extraordinary calamities, which have sometimes happened, the loss has been so great, that it was not in the power of the captain to make it good out of his remounting fund, it was customary to represent the case to the king, who has ordered the deficiency to be

be made up, either by an allowance of a certain number of vacancies for a time specified, or (as is generally done in time of war) out of the fund for contingencies of the army. That the balance in favour of the captain, sometimes amounts to between 40*l.* and 50*l.* for two or three years, and that it is not in the colonel's power to apply that balance towards making up deficiencies in another troop: that this balance, in time of peace, is sometimes paid to the captain by the colonel's order, when their troops have been compleated; but when it is not paid to them, it is reserved for future accidents. That he has known a balance paid to one captain, when the balance has been against the other captains of the same regiment; but that he never knew a balance paid to one captain, when there was so great a deficiency in other troops, that there has been a necessity to apply to the king, and believes the two cases never happened together. That the agent keeps the account of the two warrant men upon the establishment, and the allow-

allowances by the king ; which account the agent credits for 2 shillings per man ; but that he is not charged with inlisting men ; nor does any account of the fund for that purpose come to his hands.

Besides the two warrant men on the establishment, it appeared, that there is the pay of another vacant man allowed to each troop, and in some regiments two, towards the remounting fund.

The agent to Sir John Ligonier's regiment of horse, being examined in relation to the fund for remounting and recruiting, informed the committee, that the subsistence of one of the two vacant men per troop, allowed in that regiment, is reserved in the agent's hands, towards the remounting fund, and added to the subsistence of the two warrant men upon the establishment ; but that the subsistence of the other vacant man is issued to the captain with his own subsistence, and no account of that comes to the agent. That the clerk of each troop keeps a particular account of the vacancies, both of private men and horses, and gives

gives the same to the commanding-officer, who delivers it to the pay-master ; from whence a general account is transmitted to the agent. That the agent makes up an account annually with each captain of the expence of remounting and recruiting his troop ; and if there is a surplus in his favour, he sometimes receives it, and sometimes not, as the colonel pleases ; but that it is never paid without the colonel's orders. That if the captains decline taking the surplus, as they sometimes do, it is carried to the next year's account ; but that the balance is as often against, as in favour of, the captains : that he believes the captains sometimes pay the balance, when it is against them ; but that if there is a surplus in favour of the captain of one troop, and a great balance against the captain of another, the surplus of the former is not applied to make good the deficiencies of the latter.

With regard to the stock-purse, or remounting fund in the several regiments of dragoons, it appeared, that the subsistence of three men and horses is reserved for that service, besides the

the two warrantmen allowed upon the establishment; and that the money is disposed of as in the cavalry. That the captains keep that account themselves, and that no vacant pay goes to the colonel, it being all appropriated to the fund of the stock-purse.

That the fund for recruiting the regiments of infantry arises from the vacancies, being thence called the non-effective fund. That in time of war, the pay of three vacant men is commonly allowed for recruiting, besides the two warrantmen granted to each captain upon the establishment; but if any man is respited upon the muster-roll, then the two warrantmen are both respited, there being in all establishments a warrant to respite those two men, when the company is not full.

Another agent, being examined in relation to the stock-purse and recruiting accounts, informed the committee, that in the regiments of horse, those accounts are kept separately by each troop, but that, in the foot, the method of keeping the recruiting account varies; being sometimes a particular, and sometimes a general regimental account: and that to this account

is carried the subsistence of the two warrant men upon the establishment, and the vacant pay of non-effectives. That abroad, the commanding officer makes a return of the number of effective men to the commander in chief ; whereby the number of non-effectives is ascertained ; and thereupon the pay-master of the regiment is ordered to issue subsistence to the captains for the effectives only. That in some instances the pay-master keeps the vacant pay in his own hands, and, in others, he remits it to the agent, as a fund for recruiting ; but that the usual method is, for the pay-master at every muster to send an account of the non-effectives in each troop or company to the agent here, who acquaints the pay-master-general with the sums necessary to be sent abroad for subsistence, and carries the remainder to the recruiting fund. That, at home, the agent receives the whole subsistence of the regiment, and generally issues it to the several captains, without keeping any account of non-effectives at all ; so that, in that case, there is no recruiting fund kept by the agent,

agent, but each captain recruits his own company, as he can, and receives the subsistence of his warrant-men with that of the rest of the company. That when officers are sent out to recruit in general for the whole regiment, they draw for the money wanted upon the agent ; and that each captain is debited, in proportion to the number of men he receives, and the balance paid to him annually.

It appeared also, that, in some regiments of foot, the regimental pay-master keeps the account of non-effectives, and that, in others, the money is stopped by the colonel in the hands of the pay-master, and remitted back again to the agent.

*State of non-effective Accounts for the Years
1744 and 1745.*

Regi- ments.	Yrs.	Non effect. mony & war- rant men.			Expended in recruiting.			Balances paid to Captains.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.
Maj.Gen. Hufke's {	1744	1297	1	0	1098	13	3	198	7	9
	1745	583	4	0	381	19	5	201	4	7
		1880	5	0	1480	12	8	399	12	4
Maj.Gen. Howard's {	1744	819	12	0	694	10	5 $\frac{1}{2}$	125	1	6 $\frac{1}{2}$
	1745	489	0	8	322	1	2	166	19	6
		1308	12	8	1016	11	7 $\frac{1}{2}$	292	1	0 $\frac{1}{2}$
Maj.Gen. Johnson's {	1744	658	16	0	582	18	9	75	17	3
	1745	456	5	0	285	14	5	170	10	7
		1115	1	0	868	13	2	246	7	10
Brigadier Douglas's {	1744	840	0	6	778	12	0	61	8	6
	1745	492	11	6	310	12	9	181	18	9
		1332	12	0	1089	4	9	243	7	3

When

When officers are sent home from foreign stations on the recruiting service, they are allowed towards the expence of their passage, as follows :

From North America, West-Indies, and Africa	—	£.	s.	d.
From Minorca	—	12	10	0
From Gibraltar	—	7	17	6
		5	5	0

Since the above enquiry into the state of the army took place, the following warrant has been issued for the regulation of the non-effective fund of the regiments of infantry.

GEORGE R.

February 19, 1766.

WHEREAS we have judged it necessary for our service, to ascertain the articles which may be charged against the non-effective fund of our marching regiments of foot, excluding at the same time all other articles whatever, in order that the said fund may be kept apart for the purpose of recruiting, and that the balance which shall remain, after satisfying the

K 2

charges

charges therein admitted, may be applied to other public military uses, we have therefore thought fit to order and direct, that, for the future, no charge shall be made against the said non-effective fund, but what comes fairly and evidently under the following heads, viz.

The levy-money and expence of each recruit, as also his subsistence till he joins the regiment.

Bounty-money to discharged men to carry them home.

The subsistence of invalids discharged and recommended to our royal bounty of Chelsea-hospital, from the day to which they are subsisted by the regiment, to that on which they are admitted to the pension, or rejected by the board.

Expences of beating orders, and attested copies thereof.

Expences of debenture warrants.

Expences relating to deserters.

Expence of the passage of recruiting parties and recruits, by sea, to and from the regiment.

And

And whereas our late royal grand-father, of glorious memory, was pleased to direct, by a regulation in 1743, that the non-effective accounts of the several regiments of infantry should be annually stated on the 24th of June, and that whatever balance remained, (after deducting 5 l. for each man wanting to compleat, to be carried to the credit of the succeeding account) should be divided among the captains, partly in aid of their extraordinary expences, and partly as a reward for their care and diligence in compleating their companies; which regulation our said late royal grand-father was pleased to suspend during the late war; and whereas we have judged, that it will be more for the benefit of our service, that the allowance made to the captains should be limited, we are pleased to direct, that, for the future, the non-effective accounts shall continue to be settled annually to the 24th of June, when 5 l. shall be set apart for each man wanting to complete at the preceding spring review, and carried to the credit of the suc-

ceeding account; after which the remaining balance shall be divided among the captains, provided it do not exceed 20 l. to each captain: and we are pleased to direct, that the sums so paid to the captains shall be entered as the last charge in the non-effective account of each regiment: and our further will and pleasure is, that in case any surplus shall remain on the balance of the non-effective fund, annually stated on the 24th of June (after deducting 5 l. for every man wanting to complete, which must be carried to the credit of the succeeding account) as aforesaid, and after paying to each captain his entire allowance of 20 l. that balance shall be carried to the credit of the succeeding year's account: and the several agents are hereby directed to acquaint our secretary at war, upon the settling of each year's account, with the amount of this surplus or balance for our information.

And we do further direct, that all other charges and expences whatever incurred by our marching regiments of foot, and which have been usually allowed, shall, for the fu-

ture,

ture, be charged in the general half-yearly contingent bill, ordered to be transmitted to our secretary at war, by his letter, bearing date the 26th of November, 1765.

And our further will and pleasure is, that in keeping and making up the non-effective accounts of each of our said regiments of foot, the following directions be for the future strictly observed.

That no more than three guineas and a half shall be allowed to any recruiting officer for each man recruited by him; out of which sum no more than one guinea and a half shall be given to each recruit, according to our directions, signified by our secretary at war, the 17th of Sept. 1765. But no charge whatever is to be admitted on account of recruits, who may desert before they join the regiment.

No recruiting-officer shall be allowed credit for the levy-money of any such recruits, as shall not be approved of by the commanding-officer of each regiment respectively: but their subsistence shall be allowed.

The

The non-effective fund shall be charged with the real expence of all such recruits as shall die before they join the regiment, provided the day of their death, and the exact bounty money given them, be certified by the recruiting officer on the back of the attestation. All subsistence given to recruits, before they join the regiment, shall be charged separately from the levy-money.

The accounts of all recruiting officers shall be stated and settled on or before the 24th of June.

In regiments stationed in Great-Britain, the recruiting accounts are to be signed by the recruiting officer himself, and by the field-officer commanding at quarters. In regiments stationed abroad, the said accounts are to be signed by the recruiting-officer, and by the colonel or one of the field-officers, if any of them should be in Britain.

And our pleasure is, that the above accounts, so signed, shall be good and sufficient vouchers to the agent, for the credit given by him to each recruiting officer, on the head of recruiting.

ing. That in all future states of the regimental accounts given in to the reviewing generals, the number of recruits, for which levy-money and subsistence are charged, shall be particularly specified.

And whereas it has been the practice in some of our marching regiments of foot, to allow the captains without account the subsistence of the vacant men in the respective companies, arising from vacancies which happen between the days whereon each captain usually receives the subsistence of his company, it is our express order that, for the future, the captain shall account for the vacant subsistence of each man who shall die, desert, or be discharged between the above mentioned periods, from the date of such death, desertion, or discharge; and that the non-effective fund shall have credit for the vacant subsistence of every man, from the day on which he is no longer entitled to subsistence.

We are further pleased to direct, that every colonel shall himself carefully examine the non-effective account, previously to its being laid

laid before the reviewing general: he is likewise to certify, under his hand, that he believes it to be fair and exact. And the reviewing general shall report to us any articles, which shall appear to him to be charged contrary to these our orders; as likewise whether proper credit be given to the non-effective fund for the whole vacant subsistence.

All the aforesaid orders, regulations, and directions, we strictly charge and command all reviewing-generals, colonels, commanding-officers, and agents of our regiments of infantry, and all others whom they may concern, to follow and obey, under pain of our highest displeasure.

By His Majesty's Command,

BARRINGTON.

Ex-

Extract from the Report of the Commissioners of Public Accounts, relative to the Pay-Master-General. 1781.

THE public money in the hands of the pay-master-general is received by him, either from the exchequer, or from the treasury of Ireland, when Irish regiments are drawn out of that kingdom, and in part paid by Great Britain; or from persons, who, upon their accounts being settled, are directed by the king's warrant to pay the balance into his hands.

The present pay-master-general has no money in his hands received from the treasury of Ireland; all the accounts of the Irish regiments being made up, and their whole pay now borne by Great-Britain. The sum in his hands arising from balances directed to be paid to him, was, upon the 1st. of February last, 8463 l. 10 s. 4 d. The exchequer is the great source from whence he draws his supply.

The

The supply for the army is granted by parliament to the king, and therefore no part of this supply can be issued from the exchequer, without the royal sign manual authorizing such issue. After the supply is granted, there comes from the treasury to the pay-office the king's sign manual, directing the lords of the treasury to issue, to the pay-master-general, a certain part of that supply (in time of war usually a million) by way of imprest and upon account, according to such warrants and orders, as either are, or shall be signed by the king. This sign manual, with the treasury warrant, and order of the auditor of the exchequer, made in pursuance of the sign manual, after being entered in the pay-office, are lodged at the exchequer, and give the pay-master-general a credit there for the sum mentioned in those instruments. To obtain any part of this credit, the pay-master-general presents a memorial to the treasury, specifying the sum he requires, and for what service. The treasury, by letter, direct the auditor of the exchequer to issue that sum to the pay-master-general

neral, upon the unsatisfied order above-mentioned. This letter being produced, and passing through the forms of office, he obtains from them the sum he wants. When the sum in this sign manual is exhausted, another sign manual, with the consequential warrant and order, is obtained, and renewed in the same manner, from time to time, until there is occasion for the last sum, which completes the whole army supply of the year; when, instead of a sign manual, there comes a privy seal, directing the issue of that remaining sum, and including, authorizing and confirming the whole supply of that year.

It was usual formerly for the pay-master-general to apply to the treasury every four months, each time for a third part of the sum voted for the services of the army, under the general head of pay and subsistence of the forces at home and abroad; but since the year 1759, the practice has been to ask of the treasury, from time to time, for the sums voted under distinct heads of service, and not until

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the time when the demands for the services are near approaching.

The services are ranged under two general heads, the *ordinary* and the *extraordinary*. The ordinary are those for which specific sums are annually voted by parliament: the extraordinary are those which, though not provided for by parliament, are nevertheless considered as necessary, and therefore paid, in confidence of their being provided for in the succeeding session.

As the service is distinguished, so is the application for it to the treasury. Sums for the ordinary services are obtained upon the application of the pay-master-general himself: those for the extraordinary, are directed into his hands, upon the application of others.

After the supply for the pay of the army is voted by parliament, the secretary at war sends to the pay-office, the four establishments for the year, which are :

1. The guards, garrisons, and land-forces.

2. The

2. The forces in the plantations, and the garrisons in North America and the West-Indies.
3. The forces in Minorca, and garrison of Gibraltar.
4. The militia.

Together with the several regulations of the subsistence. The establishment contains the distribution of the whole sum voted, amongst the several regiments, corps, garrisons, officers and private men, by the day and by the year, and the gross sum allowed for each regiment, corps and garrison. To each establishment are annexed two warrants, the one directing the pay-master-general to make a deduction of twelve-pence in the pound out of all he shall issue, called the poundage, and specifying to what service it shall be applied; the other directing a deduction of one day's pay, out of the payments in the establishment, for the use of Chelsea-hospital.

The application by the pay-master-general to the treasury for money is made under distinct

tinct heads of service ; which may be comprehended under three heads :

1. Those services for which the whole sum received by the pay-master-general, at the exchequer, is issued by him soon after he receives it.

2. Those, for which the sum he receives, belonging to particular persons, remains in his possession, upon account of the persons entitled, until they or their agents apply to him for payment.

3. Those for which a part only of the sum he receives is issued by him, soon after he receives it, and the remainder continues in his hands for any indefinite time.

Of the first class, where he soon issues all he receives, are, the returned poundage ; Chelsea hospital, and the out-pensioners ; the subsistence of the forces in Jamaica and the East-Indies, and of the non-commission officers and private men in Africa ; the subsistence and cloathing of the militia and invalids ; the subsistence issued upon account ; the stoppages of the officers ; subsistence in the West-Indies, North-America,

America, and garrisons of Gibraltar and Minorca; the general and staff officers and garrisons in Great Britain; the nett off-reckonings; the allowances to the colonel, captain, and agent; the clearings; foreign subsidies; arrears of the foreign troops; levy-money; and all the extraordinaries. Under the head of subsistence of the forces at home, so much of the sum received, as the subsistence actually amounts to, is issued to the agent, as soon as he receives it.

Of the 2d class are, the reduced officers; and, under the several heads of the garrisons abroad, the general and staff officers, and hospitals: so much of the sums voted for these services, as is contained in each warrant for the pay of the officers named in the certificate, remains in his hands until those officers or their agents apply for it.

Of the 3d class, where he issues a part only of the sums he receives, are the subsistence of the forces at home; the subsistence of the non-commission officers and private men of the British forces in the West-Indies and North-Ame-

rica, and of the foreign troops; the garrisons abroad; and the general and staff-officers, and hospitals abroad. Besides these, there are some other heads of service, to satisfy which he does not expressly apply to the treasury for money, but pays the demands for them out of what he has received under other heads of service. These are, the allowance to widows; some services to which the poundage is made subject by the king's warrant, and contingencies.

From the arrangement made of sums received by the pay-master general from the Exchequer, it appears, that the balance in his hands * cannot consist of any sums comprehended in the first class; because of them he very soon issues all he receives: nor is it probable, that the sums in the second class can constitute any very considerable part of it; because it is not to be presumed, that officers of any denomination will suffer their pay to continue long with-

* In November 1781, the balance of public money in the hands of the pay-master-general was 447153*l.* 11*s.* 3 $\frac{3}{4}$ *d.*; and his average monthly balance for seventeen months has been 869148*l.*

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out applying for it, either by themselves or their agents.

Under the denomination of subsistence for the forces at home, the pay-master general receives more than that subsistence amounts to, with an intent of procuring thereby a fund for certain payments not specifically applied for by him, and therefore otherwise unprovided for. He receives subsistence upon the full establishment of the non-commission officers and private men of the British forces in North America, and part of the West Indies, and of the foreign troops ; but as these regiments must be incomplete, and the deputy pay-masters there issue subsistence according to the strength only of the regiment, he does not remit to them the whole he receives, but so much only, as from the last accounts they send him of the state of the balances in their hands, he judges will be sufficient to enable them to carry on the public service. This unissued subsistence of the British forces in the West Indies and North America, continues in his hands till the accounts of the several regiments are made up, when it falls

falls into the clearings, and is issued to the agents; but this is not till 15 or 16 months after they become due. The unissued subsistence of the foreign troops remains with him till their arrears are paid to the agents; which time seems, from the account of the issues received from the treasury, generally to be about two years after they are due.

He receives the whole sums voted for garrisons, staff, and hospital abroad; but the officers in these departments, named in the certificates from the war office, do not exhaust the whole sum voted.

Hence arises a fund composed of these savings, out of which he issues for certain services, and defrays certain expences, without making any specific application for them to the treasury. These are, the allowance to widows; some of the payments to which the poundage is made applicable by the king's warrants; and the miscellaneous head of contingencies.

To demands for these services, and to no other (except such claims for the pay of the
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general and staff-officers, and officers of the garrisons and hospitals abroad, and of the reduced officers, as remained unsatisfied) was this balance liable on the day of its date. Nothing had been issued for the allowance to widows in the year 1780; for enough remained of former receipts in the hands of the paymaster of the widows pensions, to carry on that service; and therefore this balance was not liable to be reduced by any issue under the head of allowance to widows. The payments out of the poundage and hospital, and for the contingencies in the year 1780, could not be ascertained, because some of the warrants had not been produced for payment, and therefore the accounts could not be made up; we must allow it then to be the same with that of the last year, in which these accounts were made up at the office, which are of the year 1778.

The payments out of the poundage, and one day's pay consist of salaries to officers, exchequer fees, returned poundage and Chelsea hospital; the whole amount of which for this one year is 114265 l. 10s. 2d. The articles of

Exchequer

Exchequer fees, returned poundage, and Chelsea hospital, though placed to this account, are not demands upon this balance. The Exchequer fees for every sum are always paid at the Exchequer out of the sum, at the time it is received ; the pay-master-general debits his cash with the whole sum he applies for, and credits it for the fees ; and therefore the only alteration made in his cash is an increase by the sum he asks, deducting the Exchequer fees. The other two services being applied for under their specific heads, he receives a sum with one hand, and issues it with the other : and therefore these three articles, amounting to 97912 l. 7 s. 6 d. being deducted from the total, leaves the sum of 16353l. 2s. 8d. only, as a charge upon this balance ; which sum consisting chiefly of salaries, for the most part paid quarterly soon after they become due, leaves claim to a very small amount indeed to be satisfied out of this balance.

The contingent expences consist of a variety of articles, amounting to 24914 l. 19 s. 8 d. This account never either much exceeds, or

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comes much under 24000 l. the sum voted for the contingencies upon the establishment at home and abroad ; for so much of these payments as exceed the sum voted, are carried to the account extraordinary. These articles being paid, some quarterly, some half yearly, and some yearly, no very considerable part of them can probably remain unpaid at the end of the eleventh month of that year, and cannot therefore be a charge upon this balance on the 28th of November 1780. Hence it follows, that supposing the amount of the claims for these services in 1780, not to exceed their amount in 1778, the claims for these services upon this balance, upon the 28th of November, 1780, was so much only of the sums of 16353 l. 2 s. 8 d. and 24914 l. 19 s. 8 d. making together 41268 l. 2 s. 4 d. as had not been applied for and satisfied, during the first eleven months of that year ; and therefore we think ourselves well grounded in an opinion, that the sum of 447153 l. 11 s. 3 $\frac{3}{4}$ d. in the hands of the paymaster-general of the forces, upon the 28th of November

November last, was greatly more than was necessary to answer the claims upon him at that time for the service of the army.

An account being produced from the pay-office, of the balance in the hands of the present pay-master-general, on the 31st of December, 1768, and at the end of each succeeding year, to the 31st of December, 1780, inclusive, it appeared, that the average yearly balance, for 12 years, has been 58,898 l.

It appeared also, that the pay-masters keep this balance for a considerable length of time after going out of office. That of four pay-masters-general, each, upon quitting the office, took with him the sum then in his hands; and that their balances were very considerable 12 years after their resignation. Lord Holland's balance, the Christmas after he quitted the office in 1765, was 460,000 l. in the year 1778, at the time his representatives paid back into the Exchequer 200,000 l. it was 450,000 l. and upon the 27th of September last, it was 256,000 l. so that, during a period of 15 years
after

after he was out of office, it suffered very little diminution from any claims whatever.

According to the present course of business in this office, upon the resignation of a paymaster-general, his accounts of the year's establishment are carried on to the 24th of June, or the 24th of December, preceding or subsequent to his resignation, as is most convenient to the public service. When it is subsequent, he receives from the exchequer, though out of office, his proportion of the supply of the year to that time, and applies it in discharge of the demands upon the service, which accrued down to that period. But of these demands, some do not come in a course of payment, others are not applied for, till some time after they are due; neither the nett off-reckonings nor the clearings, which are the last payments on account of a regiment, are discharged till 15 or 16 months after they become due; the general, staff, and reduced officers do not all apply immediately for their pay; warrants for contingencies are frequently not produced un-

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til several months after they are payable ; and the pay-master-general has deputies in various parts of the world, whose accounts he must have time to adjust : it is therefore convenient, and prevents trouble to the office, that his business should be carried on, and so much of the public money, as is necessary for that purpose, continue in his hands for some short time afterwards ; and if the balance be confined within its proper bounds, whilst he is in office, the interest of the public will not be materially affected by the detention of a moderate balance, for a few months after his resignation.

Was the pay-master-general to retain his balance until his accounts are finally adjusted, the public would be kept out of their money to a very distant and uncertain period. It is 16 years since Lord Holland resigned, and his accounts are still in the office of the auditors of the imprest unsettled. A late pay-master-general had been in office 13 years, and the first three years and a half only of his accounts are sent into that office, and in their first stage. Being accustomed to go in one track,

track, long inattention to the methods of expediting business, added to a great increase of it, have produced long arrears, in the departments both of the pay-master-general and the auditors of the imprest. It requires, and there ought to be, an extraordinary exertion in both offices to bring the accounts forward, and to introduce and establish that order and regularity, in making them up and keeping them, which should be strictly adhered to in every office of account. To obtain and preserve an accurate and competent knowledge of the state they are in, they should be made up and balanced once a year, to a certain stated time, and as soon as may be after that time is elapsed. But the time it takes to complete the payment of certain services, and the manner of carrying on some branches of the business in this office, are impediments to such a regulation, and seem not well calculated either for perspicuity or expedition.

There are certain services for which no specific sums are appropriated, either by the vote

of parliament, or by the distribution in the establishment; but they are paid out of funds compounded of a great variety and number of articles, subtracted from various gross sums, either voted or allotted for certain purposes. These services are, Chelsea Hospital, the allowance to widows, the cloathing of the regulars, exchequer fees, and salaries to certain officers. One of these funds is the poundage, which consists of various deductions of 12 d. in the pound upon almost every individual sum (except the half-pay, from which the deduction is only 6 d. in the pound) voted, or allotted by the distributions in the establishments, for the army services: out of this fund are paid, 1st, the returned poundage; that is, this very deduction, thus made, is paid back to a certain part of each corps; so that this part of it seems deducted for no other purpose, but that of returning it back again: 2dly, a part of this poundage is applied towards the expences of Chelsea hospital: 3dly, the remainder pays the exchequer fees, salaries of the pay-master-general and other officers.

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The expences attending Chelsea hospital are paid out of two funds, blended together. The one is part of the poundage above mentioned : the other is formed of the deductions of one day's pay of every person named in some of the establishments, and of some of the persons named in other of the establishments. To form this fund and that of the poundage, and to make these several deductions, is the business of the pay-office.

One effect of these operations is, that in making up the state of every regiment in the pay office, the sum allotted for its pay in the establishment must consist of six parts ; the poundage, the hospital, the subsistence, the allowance to widows, the off-reckonings, and the clearings ; and sometimes respites. This state, besides the business it creates in the pay office, must be examined, computed and signed by the agent ; for he receives the clearings, which is the balance due to the regiment ; the truth of which balance depends upon the justness of the calculation of the other divisions.

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It must be examined into, and computed by the auditor of the imprest: for the pay-master-general taking credit on his account for the whole pay of each regiment, and surcharging himself with the total amount of the deductions of the poundage, hospital and widows, in every year, the auditor cannot know the accuracy of the surcharge, without an examination of each article that composes it.

To persons accustomed to the course of office, these computations are easy and familiar: but they certainly must take up time; an object, considering the present state of the army accounts, worth attending to. If, instead of these deductions, certain specific, distinct sums were estimated and set apart for those services in the establishment; if distinct accounts were kept of the receipts and payments, under each head of service; if the cloathing of the regulars were voted like the cloathing of the militia, separate from the establishment; if the sum allotted to a regiment should be the actual pay, and the whole of it be distributed
among

among the officers and private men, and paid to them without deduction, at such times, and in such proportions, as might be deemed best for the service; if every distinct service had its distinct appropriation, which can be easily estimated by the experience of preceding years; it should seem, this branch of the pay of the army might be carried on in a more simple, expeditious, and intelligible manner.

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